

1 SEC. 4. This Act shall be effective July 1, 1961, after publication  
 2 in The Brooklyn Chronicle, a newspaper published at Brooklyn, Iowa,  
 3 and in The Anamosa Eureka, a newspaper published at Anamosa,  
 4 Iowa.

Approved April 6, 1961.

I hereby certify that the foregoing Act, House File 613, was published in The Brooklyn Chronicle, Brooklyn, Iowa, April 13, 1961, and in The Anamosa Eureka, Anamosa, Iowa, April 20, 1961.

MELVIN D. SYNHORST, *Secretary of State.*

## CHAPTER 180

### MOTOR VEHICLE FUEL TAX CREDIT

H. F. 330

AN ACT to authorize the treasurer of state to issue memoranda of credit and refunds of excess payments of motor vehicle fuel tax to operators of motor vehicles.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section three hundred twenty-four point fifty-four  
 2 (324.54), Code 1958, is hereby amended by striking all of the first  
 3 paragraph thereof following the word "division" in line thirteen (13)  
 4 thereof and substituting in lieu thereof the following:  
 5 ". Notwithstanding any provision in this chapter to the contrary,  
 6 the treasurer, upon application, supported by such proof as the treas-  
 7 urer may reasonably require, shall issue a memorandum of credit  
 8 for the amount of fuel tax paid on fuel in excess of the amount of  
 9 fuel consumed by such vehicles in Iowa which may be applied against  
 10 subsequent fuel tax liability under this chapter, or, if the applicant is  
 11 no longer engaged in the operation of vehicles for which his permit  
 12 was issued, or, has built up an excess of motor vehicle fuel tax credit  
 13 with the state, the treasurer may make proper refund to the permit  
 14 holder."

Approved April 4, 1961.

## CHAPTER 181

### MOTOR VEHICLE TRUCK OPERATORS

S. F. 52

AN ACT to amend section three hundred twenty-seven point one (327.1), Code 1958, relating to motor vehicle truck operators.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section three hundred twenty-seven point one (327.1)  
 2 is amended by adding thereto the following: "Provided, however, a  
 3 self-propelled vehicle used exclusively for towing of disabled vehicles  
 4 shall not be subject to subsections one (1) and three (3) of section  
 5 three hundred twenty-seven point two (327.2), Code 1958, or rules  
 6 made under said subsections, and shall not be required to carry cargo  
 7 insurance."

Approved February 10, 1961.