

## CHAPTER 249

## DISTRIBUTION OF REVENUE

H. F. 659

AN ACT to provide for the distribution of income, corporation, and sales taxes, and making an appropriation therefor.

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

1 SECTION 1. Section four hundred twenty-two point sixty-two (422.62),  
2 Code 1966, as amended by chapter three hundred forty-eight (348), section  
3 fifty (50), Acts of the Sixty-second General Assembly, is hereby repealed  
4 and the following enacted in lieu thereof:

5 "1. All fees, taxes, interest, and penalties imposed under this chapter  
6 shall be paid to the department of revenue in the form of remittances  
7 payable to the state treasurer and the department of revenue shall trans-  
8 mit each payment daily to the state treasurer.

9 2. The amount of the proceeds of the additional tax imposed by section  
10 four hundred twenty-two point five (422.5), subsection six (6) of the Code,  
11 shall be certified by the director to the state treasurer and the amount  
12 thereof withdrawn and credited to a permanent fund hereby created in the  
13 office of the state treasurer to be known as the 'moneys and credits tax  
14 replacement fund'.

15 3. Annually on November first of each year, the state treasurer shall  
16 transfer one million two hundred thousand dollars to the division of motor  
17 vehicle registration of the department of public safety, for the purpose of  
18 purchasing supplies and materials, and for the cost of manufacture of mo-  
19 tor vehicle registration plates at the prison industries. If only one plate is  
20 authorized by law, the amount transferred shall be eight hundred thousand  
21 dollars. All motor vehicle registration plates shall be treated with a re-  
22 flective material according to specifications prescribed by the commissioner  
23 of public safety. On October thirty-first of each year, the unexpended bal-  
24 ance of the funds transferred to the department of public safety for license\*  
25 plates shall be transferred to the road use tax fund.

26 4. Unless otherwise provided the fees, taxes, interest, and penalties  
27 collected under this chapter shall, for the first three quarters of each fiscal  
28 year, be credited to the general fund.

29 5. During the last quarter of each fiscal year an amount equal to ten  
30 percent of the net receipts from two-thirds of the sales taxes collected un-  
31 der division four (IV) of this chapter for the fiscal year, less the amount  
32 transferred during such fiscal year for motor vehicle registration plates and,  
33 for the biennium beginning July 1, 1969 and ending June 30, 1971 only, the  
34 amount appropriated by the general assembly for drivers' training aid  
35 under the provisions of chapter three hundred twenty-one (321) of the  
36 Code, shall be transferred to the road use tax fund created by section three  
37 hundred twelve point one (312.1) of the Code. The remainder shall be cred-  
38 ited to the general fund."

1 SEC. 2. Section three hundred twelve point one (312.1), subsection  
2 four (4), is hereby amended by striking from lines two (2), three (3), and  
3 four (4) the words "equal to ten percent of the net revenues collected under  
4 division four (IV) of said chapter" and inserting in lieu thereof the words  
5 "as defined by section four hundred twenty-two point sixty-two (422.62)  
6 of the Code".

\*Registration.

1 SEC. 3. There is hereby appropriated from the general fund of the  
 2 state to the department of public instruction for each year of the biennium  
 3 beginning July 1, 1969 and ending June 30, 1971, the following amounts,  
 4 or so much thereof as may be necessary, to be used for the purposes desig-  
 5 nated:

6 1. DRIVERS' TRAINING

7 For drivers' training aid to such school districts of the state as quali-  
 8 fy under provisions of chapter three hundred twenty-one (321) of the  
 9 Code . . . . . \$1,700,000.00

1 SEC. 4. Section three hundred twenty-one point one hundred ten  
 2 (321.110), Code 1966, is amended by striking all of said section after the  
 3 word "dollars" in line four (4) and inserting in lieu thereof the following:  
 4 "the fee shall be arrived at by computing to the nearest even dollar."

Approved June 2, 1969.

CHAPTER 250

IMPOSITION OF USE TAX

S. F. 536

AN ACT relating to use tax.

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

1 SECTION 1. Section four hundred twenty-three point two (423.2),  
 2 Code 1966, as amended by chapters three hundred forty-two (342) and three  
 3 hundred forty-eight (348), Acts of the Sixty-second General Assembly, is  
 4 hereby further amended by inserting in line nine (9) after the word "treas-  
 5 urer" the words "or department of public safety".

1 SEC. 2. Section four hundred twenty-three point six (423.6), subsection  
 2 one (1), Code 1966, is hereby amended by inserting in line three (3) after  
 3 the word "treasurer" the words "or department of public safety".

1 SEC. 3. Section four hundred twenty-three point seven (423.7), Code  
 2 1966, is hereby amended as follows:

3 1. By inserting in line four (4) after the word "treasurer" the words "or  
 4 department of public safety".

5 2. By inserting in line nine (9) after the word "treasurer" the words "or  
 6 department of public safety".

7 3. By inserting in line eighteen (18) before the word "shall" the words  
 8 "or department of public safety".

Approved May 9, 1969.