

CHAPTER 192

REVENUE REPORTS CONFIDENTIAL

H. F. 550

AN ACT relating to information obtained by the department of revenue.

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

1 SECTION 1. Section three hundred twenty-four point sixty-three
2 (324.63), unnumbered paragraph one (1), Code 1971, is amended as
3 follows:

4 **324.63 Information confidential.** All information obtained by the
5 department of revenue from the examining of reports or records re-
6 quired to be filed or kept under the provisions of this chapter shall
7 be treated as confidential and shall not be divulged except to *other*
8 *state officers*, a member or members of the general assembly or any
9 duly appointed committee of either or both houses thereof or to a
10 representative of the state having some responsibility in connection
11 with the collection of the taxes imposed or in proceedings brought
12 under the provisions of this chapter; provided, however, that the
13 department of revenue shall make available for public information
14 on or before the last day of the month following the month in which
15 the tax is required to be paid the names of the distributors and as to
16 each of them the total gallons received in the state and separately,
17 the received gallons (1) exported or sold for export, (2) sold tax-free
18 in the state to entities that are exempt from the tax, and (3) sold
19 tax-free in the state to entities required to report and account for the
20 tax thereon. The department of revenue shall also make available
21 to the public information with respect to special fuel dealers and
22 users and as to each of them the gallonage used and taxes paid. The
23 department of revenue, upon request of officials entrusted with en-
24 forcement of the motor vehicle fuel tax laws of the federal government
25 or any other state, may forward to such officials any pertinent infor-
26 mation which the department may have relative to motor fuel and
27 special fuel provided the officials of the other state furnish to the
28 department of revenue like information.

Approved April 29, 1971.

Italics indicate new material added to existing statutes; brackets indicate deletions from existing statutes. However, see Editor's note, page iii.

CHAPTER 193

CERTIFICATED CARRIERS

S. F. 89

AN ACT relating to the issuance of certificates of convenience and necessity to motor vehicle carriers.

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

1 SECTION 1. Section three hundred twenty-five point seven (325.7),
2 Code 1971, is amended by adding the following new paragraphs:
3 "The commission may issue a certificate, without holding a public