

2. A person who willfully attempts in any manner to evade a tax imposed by this chapter or the payment of ninety percent thereof, or a person who makes or causes to be made any false or fraudulent return with intent to evade the tax imposed by this chapter or the payment of ninety percent thereof is guilty of a fraudulent practice.

3. A person required to pay tax, or to make, sign or file a return, or supplemental return, who willfully makes a false or fraudulent return, or make, sign or file the return, at the time required by law, is guilty of a fraudulent practice.

4. For purposes of determining the place of trial, the situs of an offense specified in this section is in the county of the residence of the person charged with the offense, unless that person is a nonresident of this state or the residence of that person can*not be established, in which event the situs of the offense is in Polk county.

5. A prosecution for an offense specified in this section shall be commenced within six years after its commission.

Sec. 6. Sections four hundred twenty-three point nineteen (423.19) and four hundred twenty-three point twenty (423.20), Code 1979, are repealed.

Sec. 7. This Act is effective January first following its enactment.

Approved June 1, 1979

*According to enrolled Act

CHAPTER 98 MOTOR FUEL TAX CREDITS

S. F. 9

AN ACT relating to motor fuel tax credits.

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

Section 1. Section four hundred twenty-two point one hundred ten (422.110), unnumbered paragraph one (1), Code 1979, is amended to read as follows:

In lieu of the fuel tax refund provided in sections 324.17 to 324.19, each person or corporation subject to taxation under divisions II or III of this chapter, except those persons or corporations licensed under sections 324.4 or 324.36, may elect to receive an income tax credit for tax years beginning on or after January 1, 1975. The person or corporation which elects to receive an income tax credit shall cancel its refund permit obtained under section 324.18 within thirty days after the first day of its tax year. For the purposes of this section the term "person" includes a person claiming a tax credit based upon the person's pro rata share of the earnings from a partnership or corporation which corporation or partnership as a business entity is not subject to a tax under divisions two (II) or three (III) of this chapter as a partnership or corporation. When the election to receive

an income tax credit has been made, it remains effective for at least one tax year, and for subsequent tax years unless a change is requested and a new refund permit applied for within thirty days after the first day of the person's or corporation's tax year. The income tax credit shall be the amount of the Iowa fuel tax paid on fuel purchased by the person or corporation and used as follows:

Sec. 2. This Act is effective January first following its enactment for income tax credits claimed in tax returns filed subsequent to January first following its enactment.

Approved June 1, 1979

CHAPTER 99
SLEEPING ROOM TAXES

H. F. 662

AN ACT limiting the hotel and motel tax to a tax on sleeping accommodations and making corrective changes in the hotel and motel tax.

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

Section 1. Section four hundred twenty-two A point one (422A.1), unnumbered paragraphs one (1), two (2) and three (3), Code 1979, are amended to read as follows:

A city or county may impose by ordinance of the city council or by resolution of the board of supervisors a hotel and motel tax, at a rate not to exceed seven percent, which shall be imposed in increments of one or more full percentage points upon the gross receipts from the renting of any and all sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, or tourist court, or in any place where sleeping accommodations are furnished to transient guests for rent, whether with or without meals except the gross receipts from the renting of sleeping rooms in dormitories and in memorial unions at all universities and colleges located in the state of Iowa ~~universities-and-colleges~~. The tax when imposed by a city shall apply only within the corporate boundaries of that city and when imposed by a county shall apply only outside incorporated areas within that county. "Renting" and "rent" include any kind of direct or indirect charge for such sleeping rooms, apartments, sleeping quarters, or the use thereof. However, such tax shall not apply to the gross receipts from the renting of a sleeping room, apartment, or sleeping quarters while rented by the same person for a period of more than thirty-one consecutive days.

A local hotel and motel tax shall be imposed on January ± first, April ± first, July ± first, or ~~September-1~~ October first, following the notification of the director of revenue. Once imposed, the tax shall remain in effect at