

CHAPTER 157
PUBLIC HEARINGS ON LIQUOR STORES
S.F. 73

AN ACT requiring the Iowa beer and liquor control department to hold a local public hearing when a state liquor store is established or discontinued.

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

Section 1. Section 123.20, Code 1983, is amended by adding the following new subsection: NEW SUBSECTION. To appoint a designee to conduct a public hearing upon the establishment or discontinuance of a state liquor store within the city affected.

Sec. 2. Section 123.23, Code 1983, is amended to read as follows:

123.23 STATE LIQUOR STORES. The department shall establish and maintain in any city which the director ~~may deem~~ deems advisable, a state liquor store or stores for storage and sale of alcoholic liquor in accordance with the provisions of this chapter. The department may, from time to time, as determined by the director, fix the prices of the different classes, varieties, or brands of alcoholic liquor to be sold. Prior to a decision to establish, relocate or discontinue a state liquor store, the director shall appoint a designee to conduct a public hearing on the decision within the city affected.

Approved May 27, 1983

CHAPTER 158
SALES TAX ON TRADE-IN OF TANGIBLE PERSONAL PROPERTY
S.F. 56

AN ACT relating to the calculation of the sales, services, and use tax on transactions involving the trade-in of tangible personal property.

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

Section 1. Section 422.42, subsection 6, paragraph b, subparagraph (2), Code 1983, is amended to read as follows:

(2) The tangible personal property traded to the retailer is intended by the retailer to be ultimately sold at retail and will be subject to the tax under section 422.43 when sold or is intended to be used by the retailer or another in the remanufacturing of a like item.

Sec. 2. Section 423.1, subsection 3, paragraph b, subparagraph (2), Code 1983, is amended to read as follows:

(2) The tangible personal property traded to the retailer is intended by the retailer to be ultimately sold at retail and will be subject to the tax under section 422.43 or this chapter when sold or is intended to be used by the retailer or another in the remanufacturing of a like item.

Approved May 27, 1983

CHAPTER 159
PERSONS WHO MAY SOLEMNIZE MARRIAGES
S.F. 553

AN ACT specifying who may solemnize a marriage.

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

Section 1. Section 595.10, Code 1983, is amended to read as follows:

595.10 WHO MAY SOLEMNIZE. Marriages must may be solemnized by:

1. A judge of the supreme court, court of appeals, or district court, including a district associate judge, or a judicial magistrate.

2. ~~Some minister of the gospel,~~ A person ordained or licensed according to the usages of his designated as a leader of the person's religious denomination faith.

Approved May 27, 1983

CHAPTER 160
TAX LAW PENALTIES
H.F. 626

AN ACT relating to penalties for violations of the motor fuel tax, state individual withholding tax, corporate income tax, sales and use tax, and additional property tax relief for elderly and disabled tax laws.

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

Section 1. Section 324.74, unnumbered paragraph 2, Code 1983, is amended by striking the unnumbered paragraph and inserting in lieu thereof the following:

A person found guilty of an offense specified in this section is guilty of a fraudulent