

Reported Recommending .....  
Ind. Postponed .....  
Passed House .....  
Failed to Pass House .....  
Passed Senate .....  
Failed to Pass Senate .....

House File 528

April 8, 1947.  
To Sifting Committee.

By WAYS AND MEANS.

## A BILL FOR

An Act to impose an additional tax on cigarettes, cigarette papers and cigarette tubes, used or otherwise disposed of in the state of Iowa; the revenue derived therefrom to be for the benefit of the general fund of the state of Iowa.

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

1 Section 1. Section ninety-eight point six (98.6), Code  
2 1946, is hereby amended by striking from line seven (7) the  
3 words: "one mill" and inserting in lieu thereof the words:  
4 "one and one-half mills"; by striking from line ten (10)  
5 the word "two" and inserting in lieu thereof the word "three";  
6 by striking from line seventeen (17) the words "one-half cent"  
7 and inserting in lieu thereof the words "three-fourths of one  
8 cent"; by striking from line nineteen (19) the words "one cent"  
9 and inserting in lieu thereof the words "one and one-half cents";  
10 by striking from lines twenty (20) and twenty-one (21) the words  
11 "one-half cent" and inserting in lieu thereof the words "three-  
12 fourths of a cent"; and by striking from line twenty-two (22)  
13 the words "one cent" and inserting in lieu thereof the words  
14 "one and one-half cents".

1 Sec. 2. The additional tax hereby imposed shall be for

2 the benefit of the general fund of the state of Iowa and shall  
3 be collected as provided for the collection of cigarette  
4 tax under the provisions of chapter ninety-eight (98), Code  
5 1946; and all of the provisions of said chapter shall apply  
6 to the tax imposed by this act.

1 Sec. 3. This act being deemed of immediate importance,  
2 shall be in full force and effect from and after its passage  
3 and publication in the Alden Times, a newspaper  
4 published at Alden, Iowa, and in the Hubbard  
5 Review, a newspaper published at Hubbard,  
6 Iowa.

#### EXPLANATION OF H. F. 528

The bill as drawn would increase the present rate of tax on cigarettes, cigarette papers and cigarette tubes by fifty per cent. It may be estimated that this would result in an increase in the revenues available for the general fund by \$1,500,000 annually.