

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

Senate File 39

January 21, 1947.
Passed on File.

By BYERS and KEIR.

A BILL FOR

An Act to impose a tax upon the gross receipts of commercial amusements; providing for the disposition of the revenue from such tax; and amending section four hundred twenty-two point forty-two (422.42) and section four hundred twenty-two point forty-three (422.43), Code 1946.

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

1 Section 1. Section four hundred twenty-two point forty-
2 three (422.43), Code 1946, is hereby amended by inserting the
3 following after line twenty (20) of said section:
4 "There is hereby imposed beginning with the first day of
5 April, 1947, a tax of two per cent (2%) upon the gross receipts
6 derived from the operation of all forms of amusement devices
7 and commercial amusement enterprises operated or conducted with-
8 in the State of Iowa, such tax to be collected from the operator
9 in the same manner as is provided for the collection of taxes
10 upon the gross receipts of tickets or admission as provided in
11 this section.
12 "The tax thus imposed shall cover all receipts from the
13 operation of musical devices, weighing machines, bowling alleys,
14 shooting galleries, billiard and pool tables, pin ball machines,
15 slot operated devices not selling merchandise subject to the

16 general sales taxes and on all receipts from devices or systems
17 where prizes are in any manner awarded to patrons and upon the
18 receipts from fees charged for participation in any game or other
19 form of amusement, and generally upon the gross receipts from
20 any source of amusement operated for profit not specified here-
21 in, and upon the gross receipts from which no tax is collected
22 for tickets or admission. Every person receiving gross receipts
23 from the sources as defined in this Act shall be subject to all
24 provisions of Division IV, Chapter four hundred twenty-two (422),
25 Code 1946, relating to retail sales tax and such other provisions
26 of Chapter four hundred twenty-two (422), as may be applicable.”

1 Sec. 2. Section four hundred twenty-two point forty-two
2 (422.42), Code 1946, is hereby amended by striking the semi-
3 colon (;) after the word “division” in line seven of subsection
4 five (5) and inserting the words: “or operating amusement de-
5 vices or other forms of commercial amusement from which revenues
6 are derived;”

1 Sec. 3. All revenues arising under the operation of the
2 provisions of this Act shall become part of the special tax
3 fund established by the provisions of section four hundred twenty-
4 two point sixty-two (422.62), Code 1946, and shall be subject
5 to appropriation by the legislature as are other receipts to such
6 special tax fund.

1 Sec. 4. This Act being deemed of immediate importance,
2 shall be in full force and effect from and after its passage

- 3 and publication in, a newspaper
- 4 published at, Iowa, and the
- 5, a newspaper published at, Iowa.