

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

Senate File 41

January 21, 1947.
 Passed on File.

By BYERS and KEIR.

A BILL FOR

An Act to impose a sales tax of five per cent (5%) upon all liquor sold by the Iowa state liquor stores, for the purpose of providing revenue for incorporated cities and town of the state for police purposes; providing for the collection of such tax by the state liquor control commission and for the apportionment thereof to the cities and towns of the state; and amending section one hundred twenty-three point eighteen (123.18) and section one hundred twenty-three point fifty (123.50), Code 1946.

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

1 Section 1. Section one hundred twenty-three point eighteen
 2 (123.18), Code 1946, is hereby amended by adding the following:
 3 "Effective as of March 1, 1947, the commission shall, in addi-
 4 tion to the regular price fixed by it upon all liquors sold,
 5 collect a tax of five per cent (5%) on such purchase price as
 6 fixed, upon each and every sale of liquor made by state liquor
 7 stores. Said tax being hereby imposed for the purpose of assist-
 8 ing in defraying the expenses of police protection in all in-
 9 corporated cities and towns of the state. Said tax shall be in
 10 addition to the regular two per cent (2%) sales tax provided by
 11 law.

1 Sec. 2. Section one hundred twenty three point fifty

2 (123.50), Code 1946, is hereby amended by adding the following:
3 "All proceeds of the five per cent (5%) tax provided for in
4 section one hundred twenty-three point eighteen (123.18), as
5 amended, shall be set aside by the state liquor commission for
6 distribution to the general fund of cities and towns in the
7 state in proportion to the population that each incor-
8 porated city and town bears to the total population of
9 all incorporated cities and towns in the state, as com-
10 puted by the latest federal census. Such apportionment
11 shall be made semiannually, as of July first and January
12 first of each year. Warrants for the same shall be issued
13 by the state comptroller on certification by the state
14 liquor control commission, and mailed to the city clerk
15 of each incorporated city and town of the state, and shall
16 be made payable to the general fund of such incorporated
17 city or town, and shall be subject to expenditure for police
18 purposes under the direction of the city council or other
19 governing bodies of such incorporated city or town.

1 Sec. 3. In any case where a city has been incor-
2 porated since the last federal census, the mayor and
3 council shall certify to the state liquor control commission
4 the actual population of such incorporated city and town as
5 of date of incorporation, and its apportionment of funds
6 under this act shall be based upon such certification until
7 the next federal census enumeration. No apportionment shall
8 be made to any community which has dissolved its corporation

9 for any period after said corporation has been dissolved.

1 Sec. 4. This act shall apply to cities under special
2 charter.

1 Sec. 5. 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, a newspaper pub-
4 lished at, Iowa, and the,
5 a newspaper published at, Iowa.