

January 11, 1951.  
Passed on File.

**House File 46**  
By KLEMESRUD, OLSON and PUTNEY.

Passed House, Date .....  
Vote: Ayes..... Nays.....  
Passed Senate, Date.....  
Vote: Ayes..... Nays.....  
Approved .....

## A BILL FOR

An Act amending section four hundred twenty-two point forty-seven (422.47), Code 1950, by repealing subsections four (4), five (5), six (6), and seven (7) thereof, and amending section four hundred twenty-two point forty-five (422.45), Code 1950, and providing for the exemption from sales and use tax of purchases made by tax-certifying and tax-levying bodies of the state of Iowa.

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

1 Section 1. Section four hundred twenty-two point forty  
2 seven (422.47), Code 1950, is amended by repealing subsections  
3 four (4), five (5), six (6), and seven (7).

1 Sec. 2. Section four hundred twenty-two point forty-five  
2 (422.45), Code 1950, is hereby amended by adding thereto the  
3 following subsection:

4 "6. The gross receipts from all sales to any tax-certifying  
5 or tax-levying body of the state of Iowa or any governmental  
6 subdivision thereof of any goods. The exemption herein  
7 provided shall not extend to purchases of goods, wares or  
8 merchandise used by or in connection with the operation of  
9 any municipal utility of such governmental unit affording

10 service to the general public.”

1     Sec. 3. The provisions of this Act shall also apply to  
2 purchases by any tax-certifying or tax-levying body or  
3 governmental subdivision thereof, which are subject to use  
4 tax provided by chapter four hundred twenty-three (423),  
5 Code 1950.

1     Sec. 4. Any refunds due or payable under the provisions  
2 of subsections four (4), five (5), six (6), and seven (7) of  
3 section four hundred twenty-two point forty-seven (422.47),  
4 Code 1950, prior to the effective date of this Act, shall be  
5 certified to the state tax commission within thirty (30) days  
6 after the effective date of this Act, and refunds shall be  
7 granted in the same manner as provided by said subsections  
8 four (4), five (5), six (6), and seven (7) of section four  
9 hundred twenty-two point forty-seven (422.47), Code 1950.

1     Sec. 5. This law shall be in full force on and after  
2 the date it becomes effective as certified by the Secretary  
3 of State.

1     Sec. 6. This Act being deemed of immediate importance  
2 shall be in full force and effect from and after its  
3 publication in the Lake Mills Graphic, a newspaper published  
4 at Lake Mills, Iowa, and the Mitchell County Press, a  
5 newspaper published at Osage, Iowa.

#### EXPLANATION OF H. F. 46

This bill amends section 422.47, Code 1950, by repealing subsections 4, 5, 6 and 7, and provides exemptions instead of the refunds that were previously allowed.

The tax commission reports that it costs the state a sizable amount annually to carry out the work of returning the refunds. The bill would also save postage, cost of refund forms and a lot of work on the part of taxing units that make applications for refunds.