

January 24, 1951.  
Cities and Towns.

**House File 176**  
By SLOANE and RYAN.

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

## A BILL FOR

An Act to amend chapter four hundred seventeen (417), Code 1950, relating to cities operating under the commission plan of municipal government and having a population of one hundred twenty-five thousand (125,000) or more by making said chapter four hundred seventeen (417) apply and relate to cities having a population of one hundred twenty-five thousand (125,000) or more even though not operating under the commission plan of government; and to amend section four hundred seventeen point fifty-four (417.54), Code 1950, by further particularizing as to and defining the property which is exempt from other taxes on account of the two and three-fourths per cent (2¾%) gross revenue tax on bus operations of street railways or passenger carriers in cities having a population of one hundred twenty-five thousand (125,000) or over; and to redefine the carriers which shall be subject to the two and three-fourths per cent (2¾%) gross revenue tax on bus operations.

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

1 Section 1. Section four hundred seventeen point one (417.1),  
2 Code 1950, is hereby amended by striking from lines two (2) and  
3 three (3) thereof the words: "operating under the commission  
4 plan of municipal government and".

1 Sec. 2. Section four hundred seventeen point fifty-four  
2 (417.54), subsection one (1), Code 1950, is hereby amended by  
3 striking from line three (3) of said subsection one (1) the

4 word “wholly”; and by striking from lines three (3) and four  
5 (4) of said subsection one (1) the words “under the commission  
6 form of government”.

1 Sec. 3. Section four hundred seventeen point fifty-four  
2 (417.54), subsection two (2), Code 1950, is hereby amended by  
3 striking from line six (6) of said subsection two (2) the word  
4 “wholly”; and by inserting after the word “busses” in line  
5 thirteen (13) the following: “operated over fixed routes wholly  
6 within such city”.

1 Sec. 4. Section four hundred seventeen point fifty-four  
2 (417.54), subsection three (3), Code 1950, is hereby amended by  
3 inserting after the comma (,) following the word “local” in line  
4 fourteen (14) of said subsection three (3) the following: “upon  
5 such busses and the electrical apparatus and fixtures used in the  
6 operation thereof”; and said subsection three (3) is further  
7 hereby amended by striking that part of said subsection following  
8 the word “state” in line eighteen (18) thereof and inserting a  
9 period (.) after the word “state” in said line eighteen (18).

EXPLANATION OF H. F. 176

This bill is made solely for the purpose of clarification of the law now in existence.