

February 22, 1951.
Passed on File.

Senate File 423
By HUMBERT.

Passed Senate, Date.....

Vote: Ayes..... Nays.....

Passed House, Date

Vote: Ayes..... Nays.....

Approved

A BILL FOR

An Act to regulate the sale of s pry and crisco; providing an inspection fee and excise tax and the manner in which said fee and tax shall be paid, and providing the means and manner of the administration and enforcement thereof by the secretary of agriculture.

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

1 Section 1. There is hereby imposed, levied, and assessed,
2 an inspection fee and excise tax of five cents (5c) upon each
3 pound of s pry and crisco sold, offered or exposed for sale, or
4 given or delivered to a consumer, said fee and tax to be paid
5 to the secretary of agriculture prior to any such sale, gift,
6 or delivery.

1 Sec. 2. All s pry and crisco offered or exposed for sale,
2 or for distribution in any manner in this state, shall be put
3 up in cans in the manner required by the federal regulations
4 relative thereto. Before any such can is broken or is offered
5 or exposed for sale, gift or distribution to a consumer, there
6 shall be securely affixed thereto, a suitable stamp or stamps
7 denoting the fee thereon, and stamp or stamps shall be properly
8 cancelled prior to the removal from said can of s pry and crisco.

9 The secretary of agriculture shall prescribe rules and regulations
10 relative to the handling, keeping, disposal and distribution of
11 spry and crisco, and the affixing and cancellation of the stamps
12 provided and required by this Act.

1 Sec. 3. The auditor of state shall prepare and have
2 suitable stamps for use on each can as the secretary of agriculture
3 shall prescribe, and there shall be sufficient space thereon for
4 the insertion of the name and address of the manufacturer of the
5 spry and crisco on the can to which the stamp is to be affixed.
6 Upon requisition of the secretary of agriculture the auditor
7 of state shall deliver to him the stamps designated in such
8 requisition and shall charge the secretary of agriculture with
9 the stamps so delivered, and shall keep an accurate record of
10 all stamps coming into and leaving his hands. The secretary of
11 agriculture shall sell the stamps to all persons applying therefor.

1 Sec. 4. The payment of the inspection fee and tax and the
2 stamping and cancellation of any can of spry and crisco by the
3 manufacturer or importer of any spry or crisco, shall exempt all
4 other persons from the requirements of this Act, relative to the
5 stamping of, and cancellation of stamps on cans of spry and
6 crisco.

1 Sec. 5. Upon written request of the original purchaser
2 thereof and the return of any unused stamps the secretary of
3 agriculture shall redeem such stamps and cause a refund to be
4 made therefor. The secretary of agriculture shall prepare a
5 voucher showing the amount of such refund due and the auditor of

6 state shall draw a warrant on the treasurer of state for such
7 amount.

1 Sec. 6. Any person violating any of the provisions of
2 the preceding sections of this Act, or any rule or regulation
3 prescribed by the secretary of agriculture, shall be punished
4 by a fine of not less than twenty-five dollars (\$25) nor
5 more than one hundred dollars (\$100), or by imprisonment
6 for not more than thirty (30) days in the county jail.

1 Sec. 7. The secretary of agriculture shall enforce the
2 provisions of this Act, and shall on the first (1st.) day of
3 each month, transfer and pay to the treasurer of state for use
4 and benefit of the general fund of the state the funds collected
5 under the provisions of this Act and in his hands, on said
6 dates.

1 Sec. 8. There is hereby appropriated, annually, from
2 any funds in the state treasury, not otherwise appropriated,
3 a sum of ten thousand dollars (\$10,000) to be used for the
4 purpose of enforcing the provisions of this Act.