

February 4, 1963.
Tax Revision. *Pass 2/14*

Withdrawn 2/22
House File 151
By NELSON (Lucken).

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

A BILL FOR

*Senate File 124
substituted 2/22*

An Act relating to refund of tax on special fuel consumed in the operation of corn shellers, roller mills and feed grinders mounted on trucks.

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

- 1 Section 1. Section three hundred twenty-four point seventeen
- 2 (324.17), Code 1962, is amended by adding at the end thereof a
- 3 new subsection as follows:
- 4 "Refund may also be made on special fuel taxes paid on fuel
- 5 consumed in the operation of corn shellers, roller mills and feed
- 6 grinders mounted on trucks under the same conditions as provided
- 7 by law for refunds on motor vehicle fuel."

EXPLANATION OF HOUSE FILE 151

This bill takes care of an oversight in the refund law on special fuel (Diesel) used in corn shellers, roller mills and feed grinders.