

February 27, 1963.
Passed on File.

Senate File 306
By COMMITTEE ON
TAX REVISION.

Passed Senate, Date 3-15-63

Passed House, Date 4-29-63

Vote: Ayes 45 Nays 0

Vote: Ayes 96 Nays 0

Approved.....

*tax revision 3/8
Deferred 4/17
defer withdrawn 4/29*

A BILL FOR

An Act relating to retail sales tax and use tax on leases or rentals of equipment.

*House initiated on amendments 5/7
Conference Committee appointed 5/7
Senate 5/8*

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

1 Section 1. Section four hundred twenty-two point forty-two
2 (422.42), Code 1962, is amended by adding after the first comma
3 (,) in line two (2) of subsection two (2) the following:
4 "or lease or rental which in the opinion of the commission
5 is in lieu of sales,".

1 Sec. 2. Section four hundred twenty-three point one (423.1),
2 Code 1962, is amended by inserting after the second comma (,) in
3 line one (1) of subsection two (2) the following:
4 "or lease or rental which in the opinion of the commission is
5 in lieu of a purchase or sale,".

1 Sec. 3. Section four hundred twenty-three point seven (423.7),
2 Code 1962, is amended by adding the following paragraphs:
3 "The motor vehicle registration division, department of public
4 safety shall also collect any use tax due before issuing a regis-
5 tration for any new or used motor vehicle or trailer and shall
6 make monthly reports and remittances to the tax commission in the
7 same manner as is required of the several county treasurers.

8 Whether the applicant for registration for a new or used motor
9 vehicle under the motor vehicle law has purchased or leased the
10 vehicle, the use tax shall be measured and paid in full at the time

- 11 of registration on the full purchase price of the owner-applicant
- 12 and not on the basis of rentals received or paid."

SENATE FILE 306

- 1 Amend Senate File 306 as follows:
- 2 1. Section 1, line four (4), by striking the words "in
- 3 the opinion of the commission".
- 4 2. Section 2, line four (4), by striking the words "in
- 5 the opinion of the commission".

Filed
April 17, 1963.

RILEY of Linn.

SENATE FILE 306

- 1 Amend Senate File 306 as follows:
- 2 Amend section one (1) by striking the words "in the opinion of
- 3 the commission" in line four (4). *Div. 182*
- 4 Amend section two (2) by striking the words "in the opinion of
- 5 the commission" in line four (4). *withdrew 4/29*
- 6 Amend section three (3) by inserting the following after the
- 7 word "registration" in line eleven (11) "by the owner as defined
- 8 in section three hundred twenty-one point one (321.1), subsection
- 9 thirty-six (36), Code 1962. *Div. 3 adopted 4/29*

Filed
April 18, 1963.

Senate refused to concur 5/2
HAGEDORN of Clay.

SENATE FILE 306

- 1 Amend Senate File 306 as follows:
- 2 1. Section 1, by striking all of line four (4) after the
- 3 word "rental" and all of line five (5) and inserting
- 4 in lieu thereof the following: ", excluding rental of
- 5 railroad equipment, which is in fact a sale".
- 6 2. Section 2, by striking all of line four (4) after the
- 7 word "rental" and all of line five (5) and inserting
- 8 in lieu thereof the following: ", excluding rental of
- 9 railroad equipment, which is in fact a purchase or
- 10 sale". *adopted 4/29*

Filed
April 23, 1963.

Senate refused to concur 5/2
CAMP of Clinton.

SENATE FILE 306

- 1 Amend Senate File 306 by adding thereto a new section:
- 2 "The provisions of this Act shall not apply to any rental
- 3 or leased item on which sales tax has been paid.

Filed
April 23, 1963.

Senate refused to concur 5/2
adopted as amended 4/29
REPPERT of Polk.
CAMP of Clinton.

SENATE FILE 306

- 1 Amend the Reppert amendment to Senate File 306, filed April
- 2 23, by inserting after the word "sales" in line three (3) the
- 3 words "or use".

Filed and adopted
April 29, 1963.

REPPERT of Polk.