

February 27, 1963.
Passed on File.

Senate File 308
By COMMITTEE ON TAX REVISION.

Passed Senate, Date 3-15-63

Passed House, Date 4-23-63

Vote: Ayes 45 Nays 0

Vote: Ayes 97 Nays 0

Approved 4-26-63

*tax revision 3/8
Pass 3/28*

A BILL FOR

An Act relating to retail sales taxes on vending machines and amusement devices.

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 the following new
3 paragraph:
4 "Every operator of a vending machine or amusement device
5 equipment, the receipts from the operation of which are taxable
6 under section four hundred twenty-two point forty-three (422.43)
7 of the Code, shall by means of a sticker identify each such
8 machine operated by him to show the valid sales tax permit
9 number issued to him under which the sales tax concerning
10 the operation of each given machine is being reported and remitted
11 to the commission. The stickers shall be provided by the commis-
12 sion and it shall be the duty of each operator to place and
13 maintain same in a place easily seen by the user on each machine
14 operated by him. Failure to so identify such machines shall be
15 unlawful and a misdemeanor."