

CHAPTER 288

PERSONAL PROPERTY TAX ON TRANSIENT MERCHANTS

<p>Sec. 288.01 Transient merchant to notify assessor, when; valuation and assessment 288.02 Tax computed; certified to treasurer 288.03 Refund of excess; collection of deficiency</p>	<p>Sec. 288.04 Misdemeanor 288.05 Regulatory powers of municipalities not affected</p>
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**288.01 TRANSIENT MERCHANT TO NOTIFY ASSESSOR, WHEN; VALUATION AND ASSESSMENT.** When any person, firm, or corporation shall, subsequent to May first of any year, bring or send into any assessment district any stock of goods or merchandise to be sold or disposed of in a place of business temporarily occupied for their sale, without the intention of engaging in permanent trade in such district, the owner, consignee, or person in charge of such goods or merchandise shall immediately notify the assessor of the district; and thereupon such assessor shall at once proceed to value and assess such stock of goods or merchandise in the same manner as like property is valued and assessed and certify the assessment thereof to the county auditor; but no such property shall be assessed in this state more than once in the same year.

[1927 c. 269 s. 1] (2353-1)

**288.02 TAX COMPUTED; CERTIFIED TO TREASURER.** Upon receipt of the certificate of assessment the county auditor shall compute the amount of taxes due thereon at the rate of levy for the current year, or if the rate of levy for the current year has not been fixed, then at the rate of levy for the preceding year, and shall certify the amount of the taxes so ascertained to the county treasurer, and thereupon such taxes shall become immediately due and collectible.

[1927 c. 269 s. 2] (2353-2)

**288.03 REFUND OF EXCESS; COLLECTION OF DEFICIENCY.** If when the rate of levy for the current year is fixed it is found that the amount of taxes ascertained and paid as provided for in section 288.02 is greater than the amount would be under the current levies, the excess shall be refunded to the person paying such taxes. If the amount paid is less than it would be under the rates of levy for the current year, the deficiency shall be collected in the same manner as other personal property taxes are collected.

[1927 c. 269 s. 3] (2353-3)

**288.04 MISDEMEANOR.** Any person, firm, or corporation offering to sell or dispose of such stock of goods or merchandise before notifying the assessor, or before paying the taxes levied thereon, shall be guilty of a misdemeanor.

[1927 c. 269 s. 4] (2353-4)

**288.05 REGULATORY POWERS OF MUNICIPALITIES NOT AFFECTED.** Nothing in this chapter shall affect or modify the authority now or hereafter vested in municipalities by law to regulate the business of transient merchants.

[1927 c. 269 s. 5] (2353-5)