

CHAPTER 288

PERSONAL PROPERTY TAX ON TRANSIENT MERCHANTS

288.01 TRANSIENT MERCHANT TO NOTIFY ASSESSOR, WHEN; VALUATION AND ASSESSMENT.

HISTORY. 1927 c. 269 s. 1; M.S. 1927 s. 2353-1.

Person who sold stationery, Christmas cards and similar, and whose lease was for 30 days ending December 26, is liable for tax. OAG Dec. 26, 1944 (421c-20).

288.02 TAX COMPUTED; CERTIFIED TO TREASURER.

HISTORY. 1927 c. 269 s. 2; M.S. 1927 s. 2353-2.

288.03 REFUND OF EXCESS; COLLECTION OF DEFICIENCY.

HISTORY. 1927 c. 269 s. 3; M.S. 1927 s. 2353-3.

288.04 MISDEMEANOR.

HISTORY. 1927 c. 269 s. 4; M.S. 1927 s. 2353-4.

Laws 1927, Chapter 269, Section 4, is valid and constitutional. OAG Dec. 26, 1944 (421c-20).

288.05 REGULATORY POWERS OF MUNICIPALITIES NOT AFFECTED.

HISTORY. 1901 c. 304; 1902 c. 52; R.L. 1905 s. 773; 1927 c. 269 s. 5; M.S. 1927 s. 2353-5.