

CHAPTER 288

PERSONAL PROPERTY TAX ON TRANSIENT MERCHANTS

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

The statute making it a misdemeanor to sell goods before notifying the assessor, or to sell goods before paying the taxes levied thereon, is valid. The tax should be placed upon the tax books and collected as other personal property taxes. 1944 OAG 385, Dec. 26, 1944 (421-C-20).