

## Chapter 1 : Legal Definition of 'Interstate Commerce'

*The Interstate Commerce Act of gave the Federal Government a degree of control over railroads, and with the establishment of the Committee on Interstate Commerce, the Senate had a vehicle by which to consider amendments to the Interstate Commerce Act.*

A leased vehicle is subject to the one-time registration fee if: The lease price includes the number of months of the lease multiplied by the monthly lease payments, plus certain adjustments. This is in addition to the state sales tax and any applicable local option tax. The tax applies to vehicles designed to carry nine or fewer passengers. It does not apply to delivery trucks designed to carry cargo or to motorcycles or motorized bicycles. The automobile rental tax is reported and remitted on the quarterly sales tax return. No permit other than an Iowa sales tax permit is required to collect and report this tax. Sales of tangible personal property in Iowa are subject to sales tax unless exempted by state law. Sales of services are exempt from Iowa sales tax unless taxed by state law. The retailer must add the tax to the price and collect the tax from the purchaser. This is typically done when selling alcoholic beverages or admissions to movie theaters or sporting events. Sales tax is applied and due when the first use of taxable services occurs, or potentially could occur or when taxable goods are delivered, not when payment is received from the customer. Return Filing It is important to file the return and pay the tax by the due date to avoid penalty and interest. A return must be filed with zeros if a business does not have sales to report. Due Dates If a due date falls on a weekend, federal holiday, or legal holiday as defined in Iowa Code section 4. If filing on paper, the postmark date is accepted as the filing date. Due Date Calendars Filing Frequency When applying for a permit, a retailer estimates the amount of sales tax to be collected. Local option tax collections are not included in the amount. The filing frequency is based on the estimate. Changing the filing frequency The filing frequency may need to be changed if tax collections increase or decrease substantially over multiple filing periods. Retailers can request the change online or by using form , Request for Change, Correction or Cancellation of Tax Permit pdf. In addition, the Department may change the filing frequency. Returns must be filed as usual until the filing frequency is changed. The change is usually effective at the beginning of the next year or quarter. You are also allowed to include on this line occasional taxable purchases that you make where sales tax is not collected by your supplier. Example A hair salon purchases bottles of shampoo to be sold out of a display case. The salon did not pay sales tax to its supplier since it intended to resell the shampoo. However, several bottles were used by the salon in the performance of their service. The shampoo that was used is goods consumed. The salon must report the price it paid to its supplier on the goods consumed line of the return and pay tax on it. Example A clothing store purchases suits tax free for resale. The owner of the store needs a new suit. The suit removed from inventory is goods consumed. The price the owner paid to the supplier must be reported, and the tax must be paid. Example not goods consumed A person who makes craft items to be sold at craft shows does not pay sales tax to suppliers for materials. These materials are incorporated into the craft items to be sold. They are not goods consumed and should not be reported on line 2. Exemptions line 4 "Exemptions" are sales made by you on which tax was not required to be charged. Exemptions not the same as deductions on income tax returns. The following should be included on line 1, gross sales, and then exempted on line 4 of the return. Sales made where delivery occurred outside Iowa. Sales of taxable services performed on or in connection with new construction, reconstruction, alteration, expansion, or remodeling of a building or structure. Industrial Machinery, Equipment, and Computers: Sales of exempt industrial machinery, equipment, and computers. This includes qualifying items used directly and primarily in a manufacturing process and computers used by a commercial enterprise. Sales of items that will be resold in their present form by the purchaser. Sales of items that will be incorporated into another item for resale by the purchaser. Sales of metered gas, electricity, and fuel used as energy in residential dwellings. You do not need exemption certificates to support this exemption. These sales are subject to local option tax. Sales of qualifying clothing and footwear during the annual sales tax holiday. The annual tax holiday is the first Friday and Saturday in August. Any exempt sales made during the period that do not fall into any of the previous categories. Keep a record of this category, including a brief

description of the item. Tax Included in the Price If sales tax is included in the selling price of the item or service, the tax needs to be backed out to arrive at the true gross receipts on line 1. In this example, assume local option sales tax does not apply. Interest accrues from the due date until paid. The interest accrues every calendar month or a fraction of the month. Interest rates change yearly. Bond Requirements Failure to post a bond when required may result in the revocation of an existing permit or denial of a permit application. Applicants The Department may require a bond of an applicant if: The applicant or an active officer of the corporation has held a previous permit and has an unfavorable filing and remittance record for prior tax obligations, or The applicant or an active officer of the corporation has held a previous permit and has experienced prior collection problems, or The Department has knowledge that the applicant may be financially unable to remit the tax by the date due. Existing Permit Holders Existing permit holders may be required to post a bond under the following conditions: Quarterly Filers - two or more delinquencies in a month period Monthly Filers - four or more delinquencies in a month period Semi-monthly Filers - eight or more delinquencies during a month period If the retailer has made recurring tax payments with returned checks Bond Amount When the Department requires a bond, the minimum amount is determined as follows: The bond equals the sales tax liability typically filed in three filing quarters. The bond equals five months of sales tax liability. The bond equals three months of sales tax liability. The Department may require a larger amount if necessary. Keeping Records Records must include the normal books of account ordinarily maintained by a person engaged in business activity. This includes all bills, receipts, invoices, cash register tapes, or other documentation. These may be maintained in an electronic format. Records are required to be maintained for at least three years. In the event of an audit, the Department may request records for a longer period of time if returns have never been filed. Audits and Appeals The Department may audit a return anytime within three years. However, the period for audit is unlimited if a return was filed falsely or fraudulently with the intent to evade tax, or if no return was filed. Permit holders have the right to contest an assessment, denial of a refund claim, or any other Department action, except licensing. If a proper protest is not filed, the Department may either require a proper protest or dismiss the protest for failure to comply. If a protest is not filed timely, the Department assumes that the permit holder does not oppose the assessment. All protests must be filed by certified mail return receipt requested or personal delivery to the Department during business hours. See Appeals and Protests. Refunds A refund can be made only to the person who actually paid the tax, which in most cases is the customer. The customer may request a refund of tax paid in error on IA Claim for Refund. Claims for refund should be filed with the Department within three years of the date the tax payment was due. Racks, Shelving and Conveyor Equipment Racks, shelving, and conveyor equipment purchased by certain warehouses and distribution centers may be eligible for a refund of the sales tax paid on their purchase price. Contact the Iowa Economic Development Authority to determine if your warehouse or distribution center qualifies for a sales tax refund through one of these programs. Exemption Certificates A seller must obtain a properly completed Iowa Sales Tax Exemption Certificate from any purchaser claiming exemption from sales and use tax. Unless otherwise noted, the tax rate for all taxable items shown below is: Advertising Envelopes used primarily for advertising Advertising and promotional materials, such as:

## Chapter 2 : Interstate Commerce Commission - Wikipedia

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Of those lines that survived, the stronger ones were not interested in supporting the weaker ones. United States, the United States Supreme Court rules that discrimination in which a colored man who had paid a first class fare for an interstate journey was compelled to leave that car and ride in a second class car was essentially unjust, and violated the Interstate Commerce Act. June 3, - In *Morgan v. Virginia*, the Supreme Court invalidates provisions of the Virginia Code which require the separation of white and colored passengers where applied to interstate bus transport. The state law is unconstitutional insofar as it is burdening interstate commerce, an area of federal jurisdiction. United States, the Supreme Court rules to abolish segregation of reserved tables in railroad dining cars. The ICC ruled the discrimination to be an error in judgement on the part of an individual dining car steward; both the United States District Court for the District of Maryland and the Supreme Court disagreed, finding the published policies of the railroad itself to be in violation of the Interstate Commerce Act. September 1, - In *Sarah Keys v. Board of Education*, while the initial ICC reviewing commissioner declined to accept the case, claiming *Brown v. Board of Education* "did not preclude segregation in a private business such as a bus company," Roundtree ultimately prevailed in obtaining a review by the full eleven-person commission. Board of Education, a precedent ending the use of "separate but equal" as a defence against discrimination claims in education, to bus travel across state lines. December 5, - In *Boydton v. Virginia*, the Supreme Court holds that racial segregation in bus terminals is illegal because such segregation violates the Interstate Commerce Act. Carolina Coach, effectively outlaws segregation on interstate buses and at the terminals servicing such buses. Carolina Coach Company, all interstate buses required to display a certificate that reads: Throughout the South, railroads had established segregated facilities for sleeping cars, coaches and dining cars. At the same time, the plain language of the Act forbidding "undue or unreasonable preference" as well as "personal discrimination" could be read as an implied invitation for activist regulators to chip away at racial discrimination. It shall be unlawful for any common carrier subject to the provisions of this part to make, give, or cause any undue or unreasonable preference or advantage to any particular person, company, firm, corporation, association, locality, port, port district, gateway, transit point, region, district, territory, or any particular description of traffic, in any respect whatsoever; or to subject any particular person, company, firm, corporation, association, locality, port, port district, gateway, transit point, region, district, territory, or any particular description of traffic to any undue or unreasonable prejudice or disadvantage in any respect whatsoever. In both *Mitchell v. United States* and *Henderson v. Virginia* and the Freedom Rides in which activists engaged in civil disobedience to desegregate interstate buses. The limitation on railroad rates in depreciated the value of railroad securities, a factor in causing the panic of Friedman argues that the ICC always served the railroads as a cartelizing agent and used its authority over other forms of transportation to prevent them, where possible, from undercutting the railroads. Harris of Oklahoma was a strong supporter of abolishing the Commission. ICC jurisdiction on rail safety hours of service rules, equipment and inspection standards was transferred to the Federal Railroad Administration pursuant to the Federal Railroad Safety Act of Prior to its abolition, the ICC issued identification numbers to motor carriers for which it issued licenses. Legacy[ edit ] The ICC served as a model for later regulatory efforts. Unlike, for example, state medical boards historically administered by the doctors themselves, the seven Interstate Commerce Commissioners and their staffs were full-time regulators who could have no economic ties to the industries they regulated. Since, some state and other federal agencies adopted this structure. And, like the ICC, later agencies tended to be organized as multi-headed independent commissions with staggered terms for the commissioners. In recent decades, this regulatory structure of independent federal agencies has gone out of fashion. The agencies created after the s generally have single heads appointed by the President and are divisions inside executive Cabinet Departments e. The trend is the same at the state level, though it is probably less pronounced. International influence[ edit ] The Interstate

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Commerce Commission had a strong influence on the founders of Australia.

### Chapter 3 : Interstate Commerce and UCC â€“ LAW | Octotutor

*interstate or foreign commerce by a common carrier or a contract carrier under authority granted by the federal government are exempt from sales and use tax. (For-hire motor.*

### Chapter 4 : Interstate commerce | United States law | racedaydvl.com

*Interstate Truck Driver's Guide to Hours of Service If you operate in interstate commerce once in a while, you are not required to comply with the Federal hours-of-service regulations all of the time.*

### Chapter 5 : Iowa Sales and Use Tax Guide | Iowa Department of Revenue

*The Interstate Commerce Commission (ICC), a former independent agency of the U.S. Government, was established in and charged with regulating the economics and services of specified carriers engaged.*