

State of Iowa
1963

IOWA
DEPARTMENTAL
RULES

JANUARY
1963
SUPPLEMENT

Containing

The permanent rules and regulations of general application promulgated
by the state departments from July 1, 1962 to January 1, 1963



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PREFACE

This volume is published in compliance with section 14.3(7) of the Code. The rules of the various boards and departments are arranged in alphabetical order, using the names of the departments in general use.

Not all of the rules and regulations promulgated by the state departments have been included. The Act specifies "permanent" rules of "general application." Where rules have been omitted by the editor there is a notation indicating where such rules may be obtained.
July 1962

THE EDITOR

PUBLICATION OF DEPARTMENTAL RULES

Section 14.3 of the Code, subsection 7, requires the Code Editor to:

"Prepare the manuscript copy, and cause to be printed by the state superintendent of printing in each year in which a Code is published, a volume which shall contain the permanent rules and regulations of general application, promulgated by each state board, commission, bureau, division or department, other than a court, having statewide jurisdiction and authority to make such rules. The code editor may omit from said volume all rules and regulations applying to professional and regulatory examining and licensing provisions and any rules and regulations of limited application. The code editor may make reference in the volume as to where said omitted rules and regulations may be procured.

"This volume shall be known as the Iowa departmental rules and any rule printed therein may be cited as I.D.R. giving the year of publication and the page where the particular rule, by number, may be found.

"The code editor may provide cumulative, semiannual supplements for insertion in the latest published volume and a place shall be provided in the binding of said volume for insertion of such supplements."

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IOWA

DEPARTMENTAL RULES

JANUARY 1963

AGRICULTURE DEPARTMENT

ANIMAL INDUSTRY DIVISION

As authorized by Section 163.1, 163.6, 1962 Code of Iowa, the following rule is rescinded: Regulation 1, "Rules and Regulations for the Control of Contagious Diseases of Livestock", commencing on page 6 and concluding on page 9, 1962 Iowa Departmental Rules.

This rescission is deemed of immediate importance and shall be effective upon filing pursuant to Section 159.7, 159.8, 163.6, 1962 Code of Iowa.

[Filed and indexed Nov. 1, 1962]

Regulation 14A: The Interstate and Intrastate Movement of Livestock
(effective Dec. 15, 1962)

[Filed and indexed December 12, 1962]

As authorized by Section 163.1 Regulation 14A, 1962 IDR II is hereby rescinded and the following inserted in lieu thereof:

Section 1 (General)

All places where two or more persons assemble their livestock such as stockyards or sale pavilions, or other assembling places where livestock is bought and sold for purposes other than immediate slaughter, whether by private sale or public auction or on a commission basis, wholly or in part, when not under Federal supervision must be under State supervision, and such livestock shall come under the same status as when sold from a public market, and shall comply with the requirements set forth below.

The management of all livestock auction markets, or other places of business as defined above, must make application for permit to conduct such sales.

Section 2

All livestock community sales shall be under the supervision of the Chief, Division of Animal Industry, Des Moines 19, Iowa and under the direct supervision of the veterinary inspector

appointed to examine all livestock that is offered for sale. Said veterinarian shall prohibit the sale of any animals that are in his opinion diseased. He shall issue all quarantines for livestock being sold from such yards when such is required; also, supervise the cleaning and disinfecting of such yards following sales. The fees for such work shall be paid by the management of all approved auction markets directly to the Iowa Department of Agriculture. The Department shall reimburse the veterinary inspector. In the case of non-approved markets the fee shall be paid directly to the livestock inspector.

Section 3 (Swine)

(a) All swine except those moving direct to slaughter handled through auction markets or buying stations, whether sold at public auction or private sale and whether sold on sale day or another day of the week shall comply with this regulation. If a consignment of swine is made to the sale and the animals are unloaded and the owner does not sell, the same rule in regard to vaccination applies whether or not a change of ownership occurs.

(b) All hogs known to be exposed to infectious enteritis, swine erysipelas or any other infectious or contagious disease shall not be sold at a public sale. Pigs infected with rhinitis, bull nose, or arthritis may be sold at the end of the hog sale to move direct to slaughter on a slaughter affidavit or may be returned to the farm of origin under quarantine issued by the auction market veterinary inspector for later movement direct to slaughter on a slaughter affidavit.

(c) When an auction market and a market buying business are operated from the same location, the market hogs not going through the auction ring may be handled without compliance with the above requirements. Hogs may be sold only for immediate slaughter. If such market buyer wishes to make other disposition of any animals, they must conform to the same regulations that cover stock handled through community auction markets.

(d) No hogs shall be sold at any auction market that have been subjected to injection of erysipelothrix rhusiopathiae vaccine (erysipelas live culture) unless such injection was administered at least 21 days prior to the sale.

Section 4

Before any hogs are sold through an auction market, the management or the auctioneer must state the vaccination status of the hogs, advising the kind of vaccination used and whether the animals were vaccinated by a veterinarian or by the owner.

Hogs vaccinated by a licensed veterinarian with modified live virus and anti-hog cholera serum more than 21 days and not more than one year will be eligible for sale if accompanied by a vaccination certificate. Hogs vaccinated with any of the non virulent (killed) vaccines must have been vaccinated at least 21 days but not more than six months to be eligible to sell through an auction market.

OWNER VACCINATES—Hogs that have been vaccinated with anti-hog cholera serum and modified live virus more than 21 days and not more than one year by an owner may sell through an auction market provided they are accompanied by a notarized statement showing date of vaccination, serial number and manufacturer of serum and vaccine.

Hogs vaccinated by the owner with any of the non virulent (killed) vaccines recognized by the Bureau of Animal Industry, U.S. Department of Agriculture for the prevention of hog cholera, not less than 21 days and not more than 6 months may sell through an auction market provided they are accompanied by a notarized statement showing type of vaccine, serial number, manufacturer and date of vaccination.

Section 5

All hogs not consigned direct to slaughter or for serum production not accompanied by a valid certificate or notarized statement of vaccination must be vaccinated by a veterinarian before leaving the auction market with anti-hog cholera serum and modified live virus.

After hogs are vaccinated with anti-hog cholera serum and modified live virus they must be moved to the premises of the purchaser within twenty-four hours and held under quarantine for at least 21 days.

Section 6

Hogs vaccinated less than 24 hours with anti-hog cholera serum and modified live virus may sell through an auction market for intrastate movement providing an announcement is made by the auctioneer that they are fresh vaccinates. Such pigs may be sold once only during this 24 hour period. In every instance these pigs must reach point of destination within 48 hours from time of vaccination and within 24 hours from time of sale and be placed under quarantine for 21 days from time of vaccination.

Section 7

Sows within 21 days of farrowing, and stags may be released at the discretion of the veterinary inspector when treated with serum alone. The purchaser will not be furnished with a certificate of this vaccination. Boars castrated before leaving the auction market may be released the same as stags. Any hog of market weight may be released without vaccination on a slaughter affidavit if the animals are consigned direct to slaughter.

Baby pigs under 30 days of age may be handled through the auction market without vaccination, but must be treated with serum alone before being released, unless they are nursing immune sows.

Section 8 (Cattle)

GENERAL—Whenever a consignment of cattle discloses one or more reactors to a brucellosis test conducted at the auction market, all animals making up the consignment shall be placed under immediate quarantine to move direct to market on a shipping permit, or may be returned to the farm of origin or other suitable premise for future test for quarantine release.

A. Imported Cattle

No person shall bring into this state, except to public livestock markets where Federal inspection of livestock is maintained, any cattle for breeding or dairy purposes, unless such cattle have been examined and found free from all contagious and infectious diseases.

(1) Tuberculosis

Dairy and breeding cattle may enter Iowa on a properly executed health certificate without test providing they can be identified as originating directly from a herd not under quarantine and from a tuberculosis modified accredited area. Such cattle upon entry into Iowa may be placed under quarantine and required to pass a negative test for tuberculosis within thirty days of entry into the state.

(2) Brucellosis

Cattle for dairy and breeding purposes may enter Iowa without test provided they can be identified as originating from:

(a) Certified Brucellosis free areas.

(b) Certified Brucellosis free herds showing date of last test and herd certification number.

(c) Negative herds from modified certified brucellosis areas provided the entire herd of origin has passed a negative test within the previous twelve (12) months from date of entry.

(d) Cattle not meeting the requirements set forth in paragraphs (a), (b) and (c) must pass a negative test within thirty (30) days prior to entry.

(e) Official vaccinates under 30 months of age will be admitted without test provided they are identified as such and are accompanied by an official calfhood vaccination certificate.

B. Feeder Cattle (Imported)

(1) Female cattle of recognized beef type under eighteen (18) months of age are subject to feeder quarantine for a period of time not to exceed twelve (12) months. Upon the owner's request an extension of quarantine will be granted for a period not to exceed one hundred twenty (120) days, providing the cattle have been held in strict compliance with the terms of the quarantine.

(2) Female cattle of recognized beef type over eighteen (18) months of age are subject to feeder quarantine for a period of time not to exceed one hundred twenty (120) days.

(3) Bulls of recognized beef type are to be immediately tested for brucellosis and tuberculosis, castrated or sent to slaughter.

C. Native Cattle

All cattle originating within Iowa shall be accompanied by a negative brucellosis test report conducted by a licensed accredited veterinarian or they must be tested prior to release unless they can qualify under one of the following provisions:

(1) Calves under eight (8) months of age, spayed heifers and steers.

(2) Official vaccinates under thirty (30) months of age.

(3) Animals consigned directly to slaughter and accompanied by a properly executed slaughter affidavit.

(4) Animals from a certified brucellosis free herd if accompanied by a certificate showing date of last test and herd certification number.

(5) Animals from a negative herd from a modified certified area within Iowa if accompanied by a certificate identifying them as such.

(6) Animals from a herd composed entirely of official vaccinates.

(7) Native Iowa cattle of recognized beef breed, for feeding and grazing purposes only shall meet the same requirements as cattle imported into the state and if transferred between owners they shall be subject to the same quarantine provisions including age and right to release as calves vaccinated under eight (8) months of age. It shall be the responsibility of the seller and any selling agency or agent handling such transactions to furnish evidence of the sale and acceptance of the quarantine by the buyer by the immediate completion of the feeders agreement declaration and delivery of it to the Iowa division of animal industry, Iowa department of agriculture.

Section 9 (Sheep)

Sheep shall be handled through livestock community sales in accordance with requirements deemed necessary by the Department to control the spread of contagious and infectious diseases.

Section 10

All sheep sold through auction markets between April 1 and November 1 of each year except as provided in paragraph (a) below, shall be dipped under veterinary supervision before being released, with a proper solution of Toxaphene 0.5% or a product approved by the U.S. Department of Agriculture for that purpose.

(a) Fat lambs and other sheep being sold to go to market for slaughter may be released without dipping provided the purchaser signs the required affidavit stating that they are going direct to market for slaughter. All such sheep are to be properly branded with the letter "K" at least four (4) inches in height on the side or back by means of red branding paint.

The same requirement shall be in effect on any sheep sold from trucks by managers of the auction markets, regardless of whether they are unloaded in the yards. The auction market veterinary inspectors have the power to quarantine immediately all sheep in such trucks as suspicious of being infected with or exposed to scabies.

All sheep showing evidence of scabies upon arrival at auction markets shall be placed under quarantine immediately. Such quarantine may be released in one of three ways after proper reports are sent to Chief, Division of Animal Industry.

1. Move direct to slaughter to a packing plant in Iowa under federal supervision, on a Slaughter Affidavit. Prior arrangement must be made with the packing plant.

2. Dipped in proper solution of Toxaphene by an approved dipper and returned to place of origin, or some other suitable place under quarantine. After sixty days they may be inspected by a licensed veterinarian.

3. By dipping a second time as outlined in 2 above, ten to fourteen days after previous dipping.

DAIRY AND FOOD DIVISION

[Filed and indexed December 6, 1962]

As authorized by Section 159.5 (10) and 170.19, 1962 Code of Iowa, the following rule is adopted.

Change Dairy and Food Rules and Regulations by deleting the last sentence of Rule 2 on Page 29 — IOWA DEPARTMENT RULES for 1962, which reads "All bread sold outside of its place of manufacture must be wrapped" and inserting the following sentence: "Un-

wrapped bread and other bakery products may be transported to a place other than the place of manufacture provided the bread and other bakery products are transported in cabinets or other containers that are clean, sanitary and have tight closures to protect the bread or other bakery products from dust, dirt and contamination.

The bread and other bakery products may be displayed for sale at places other than their place of manufacture unwrapped, providing they are displayed in cases that are clean, sanitary and have closures affixed thereto and that the labeling requirements are complied with."

[Filed and indexed November 28, 1962]

As authorized by Chapter 159 and Section 189.2(2) and Section 192.10(3), 192.40, 1962 Code of Iowa, the following rules are adopted which are to be cited as:

1962 IDR31, "Dairy Rules"

Rule 10.

Standards for the production, processing, and distribution for grade "A" pasteurized, pasteurized (grade not declared) and grade "A" raw milk shall conform to United States Public Health Service Recommended Milk Ordinance and Code, 1953 edition, which is hereby incorporated into this rule by this reference and made a part thereof insofar as applicable; a copy of which is on file with the Secretary of State.

Rule 11.

A rating of ninety per cent (90%) or more calculated according to the rating system as contained in Public Health Service Publication No. 678, "Methods of Making Sanitation Ratings of Milk Sheds", shall be necessary to receive or retain a grade "A" certification under Chapter 192. Said publication is hereby incorporated into this rule by this reference and made a part thereof insofar as applicable; a copy of which is on file with the Secretary of State.

Rule 12.

Evaluation of methods and reporting of results for approval of a laboratory shall be based on procedures and tests contained in Standard Methods for the Examination of Dairy Products (11th Edition) and Methods of Analysis of the Association of Official Agricultural Chemists (9th Edition). Said publications are hereby incorporated into this rule by this reference and made a part thereof insofar as applicable; a copy of each being on file with the Secretary of State.

[Filed and indexed November 28, 1962]

As authorized by Chapter 159 and Section 189.2(2), and Section 192.14, 1962 Code of Iowa, the following is adopted:

1962 IDR31, "Dairy Rules", Rule 1, is rescinded and the following inserted in lieu thereof:

Rule 1.

The department recognizes the Babcock test or the Gerber test as an approved method of testing milk or cream for milk-fat, and other dairy products as specified in Standard Methods for the Examination of Dairy Products (11th Edition). Said publication is hereby incorporated into this rule by this reference and made part thereof insofar as applicable, a copy of which is on file with the Secretary of State.

1962 IDR31, "Dairy Rules", Rule 3, lines 1 and 2 are amended by inserting after "test" and before "shall" the following:

"----- or the Gerber test-----" and further by striking from line 4 the word "Babcock".

COMMERCIAL FEED RULES

[Filed and indexed December 19, 1962]

As authorized by Section 189.2(2) and Section 198.8, 1962 Code, the following rules are adopted:

SECTION 1. Definitions.

The following definitions shall apply to these rules:

a. The term "Commercial Feed" means all materials which are distributed for use as feed or for mixing in feed for animals other than man except:

(1) Unmixed or unprocessed whole seeds.

(2) Unground hay, straw, stover, silage, cobs, husks, and hulls when not mixed with other material.

b. The term "feed ingredient" means each of the constituent materials making up a commercial feed.

c. The term "customer-formula feed" means a mixture of commercial feeds and/or materials each batch of which mixture is mixed according to the specific instructions of the final purchaser or feeder.

d. The term "brand" means the term, design, trademark, or other specific designation under which an individual commercial feed is distributed in this state.

e. Animal feeds that have drugs added for stated therapeutic purposes shall still be classed as commercial feed. Drug preparations where feed ingredients are the carrier are classified as stock tonics if claimed to possess medicinal, condimental, or nutritive properties.

SECTION 2. Labeling Analyses for Customer-Formula Feed.

A customer-formula feed shall be labeled by invoice. The invoice, which is to accompany delivery and be supplied to the purchaser at the time of delivery, shall bear the following information:

- a. Name and address of the mixer
- b. Name and address of the purchaser
- c. Date of sale
- d. Brand name and number of pounds of each registered commercial feed used in the mixture and the name and number of pounds of any other feed ingredient added.
- e. If it contains a nonnutritive substance which is intended for use in the diagnosis, cure, mitigation, treatment or prevention of disease or which is intended to affect the structure or any function of the animal body, the label must show the amount present, directions for use, and/or warnings required against misuse of the feed.

SECTION 3. Registration:

To provide a practical and workable system for customer-formula feeds to meet the requirement that any feed must be registered before being offered for sale the following is adopted:

a. Each company who makes feeds to customer specifications shall register for customer-formula feeds by general classes:

- (1) Swine Feeds
- (2) Chicken and Turkey Feeds
- (3) Cattle and Sheep Feeds
- (4) Vitamin and Antibiotic Premixes
- (5) Trace Mineral and Drug Premixes

b. In lieu of the guaranteed analysis the person who mixes to the customer's order must furnish to the purchaser or customer an invoice or delivery ticket showing the net weight and complete brand name of each of the feed ingredients or commercial feeds used in the mixture.

CONSERVATION COMMISSION**ADMINISTRATIVE ORDER NO. 318**

[Filed and indexed July 23, 1962]

The State Conservation Commission hereby establishes the following local zoning regulations as provided in Chapter 87, Acts of the 59th General Assembly of Iowa. [chapter 106, Code 1962].

Special rules and regulations concerning the operation of vessels in Mitchell County on the following impounded waters:

- (a) Cedar River from Mitchell Dam, thence upriver to the County "S" Bridge.
- (b) Cedar River from the St. Ansgar Mill Dam, thence upriver to the Newberg Bridge crossing Highway 105.
- (c) Cedar River from the Otranto Dam upriver to the Great Western Railway Bridge crossing the Cedar River.
- (d) The Stacyville Pool, on the Little Cedar River at Stacyville, Iowa.

Regulation No. 1 Water recreation activities as restricted within posted areas which are marked with approved buoys shall be obeyed.

Regulation No. 2 No floating docks, buoys, or man-made obstructions shall be placed in water without approval of the Mitchell County sheriff.

Regulation No. 3 Buoys approved by the Mitchell County sheriff's office shall be those of a system adopted by the State Conservation Commission on a state-wide uniform basis.

Regulation No. 4 Swimming in areas other than posted areas approved by the Mitchell County sheriff must be within 25 feet of shore.

Regulation No. 5 All boats underway must maintain a speed less than 5 miles per hour if within 50 feet of a moored fishing craft in use.

Regulation No. 6 Boating operation at speeds in excess of 10 Miles per hour shall not take place prior to 9:00 A.M. and after 6:00 P.M. each day.

Regulation No. 7 The towing of more than one skier by a single boat shall be at the option of the water safety patrol and the determination of the patrol shall be based upon water congestion and safety of operations.

Regulation No. 8 All boating accidents shall be reported to the River Patrol Office in addition to reporting the accident to the State Conservation Commission.

Regulation No. 9 All water skiers required to wear life jackets, life belts, or preservers.

Regulation No. 10 Any finding or establishment of areas by the Mitchell County sheriff under Regulation No. 1, 2, or 3, shall be created by petition of interested persons or adjoining land owners filed with Mitchell County sheriff, who shall establish or disallow same within ten days, by written notice of such petitioners. Any party aggrieved by such findings may appeal such determination to the Mitchell County board of supervisors by written notice within ten days of such findings and a hearing shall be held thereon before such board within 30 days thereafter. The decision of such board shall be final and binding.

Regulation No. 11 Item 11, A-1 of Administrative Order No. 307, Speed and Distance Regulations, for all state-wide waters shall not be applicable to this area. Therefore, Item 1, under Regulation No. 11, established under Administrative Order No. 307, is hereby waived in this particularly zoned area which reads as follows: "No motorboat shall be operated at speeds greater than 5 miles per hour when within 250 feet of another craft traveling at 5 miles per hour or less."

ADMINISTRATIVE ORDER NO. 325

[Filed and indexed August 16, 1962]

The State Conservation Commission at its meeting on August 1, 1962, established the fol-

lowing regulations as provided in Chapter 87, Acts of the 59th General Assembly of Iowa [chapter 106, Code of 1962].

Each commercial boat operator will be required to number the boat or boats he wishes to operate for hire with block characters of good proportion not less than three (3) inches in height, in the following manner.

Upon making application for a number for commercially operated vessels the following type number will be assigned:

Example IA-1555-E

To identify this vessel as a commercial vessel it will be required that the commercial operator affix an X as the final letter of the suffix:

Example EA-1555-EX

When a commercial operator transfers a vessel to another individual, unless it be to another commercial operator, it will be his responsibility to remove the second letter from the suffix. (The letter X).

	<i>Transferred to</i>	
<i>Commercial</i>		<i>Private Individual</i>
IA-1555-XX		IA-1555-X
IA-1555-EX		IA-1555-E

	<i>Transferred to</i>	
<i>Private</i>		<i>Commercial Operator</i>
IA-1555-A		IA-1555-AX
IA-1555-D		IA-1555-DX

DEPARTMENTAL RULE OF SEPT. 5, 1962

[Filed and indexed September 11, 1962]

The State Conservation Commission, under authority granted by Section 107.24 of the 1962 Code of Iowa, does hereby declare that dogs shall be prohibited on all state-owned Game Management Areas, as established under authority of Section 109.6 of the 1962 Code of Iowa, between the dates of March 15 and July 15 each year; except that, field and retriever meets may be conducted at designated sites after first securing a permit as provided in Section 109.22 of the 1962 Code of Iowa.

Such permit shall show the exact designated site of said meet and all dogs shall be confined to that site.

OFFICIAL NOTICE
USE OF OUTBOARD MOTORS
WILLOW SLOUGH, MILLS COUNTY, IOWA

[Filed and indexed September 19, 1962]

Official notice is hereby given, under authority granted the State Conservation Commission by Section 109.6, 1962 Code of Iowa, that the use of outboard motors on boats at the Game Management Area located in Sections 28 and 29, Township 73 North, Range 40 West of the 5th P.M., Mills County, Iowa, commonly known as Willow Slough, is limited to motors of not more than six (6) horsepower.

OFFICIAL NOTICE
STORM LAKE ISLAND, BUENA VISTA COUNTY
ESTABLISHED AS A STATE GAME REFUGE

[Filed and indexed September 19, 1962]

Notice is hereby given under authority granted by Section 109.7, Code of Iowa 1962, that any land formation protruding from the lake bed of existing Storm Lake, Buena Vista County, Iowa, is hereby established as a State Game Refuge, and that no hunting will be permitted on such island or islands at any time.

It shall be unlawful to hunt, pursue, kill, trap or take any wild animal, bird, or game on the above described area, at any time of the year, and no one shall carry firearms thereon.

OFFICIAL NOTICE
USE OF OUTBOARD MOTORS
LITTLE WALL LAKE, HAMILTON COUNTY, IOWA

[Filed and indexed September 19, 1962]

Official Notice is hereby given, under authority granted the State Conservation Commission by Section 109.6, 1962 Code of Iowa, that the use of outboard motors on boats at the Game Management Area located in Sections 9, 10, 15 and 16, Township 86 North, Range 24 West of the 5th P.M., Hamilton County, Iowa, commonly known as little Wall Lake, is limited to motors of not more than six (6) horsepower during the open season for taking waterfowl.

Effective on publication.

OFFICIAL NOTICE
USE OF OUTBOARD MOTORS
BROWN'S SLOUGH, LUCAS COUNTY, IOWA

[Filed and indexed September 19, 1962]

Official Notice is hereby given, under authority granted the State Conservation Commission by Section 109.6, 1962 Code of Iowa, that the use of outboard motors on boats at the Game Management Area located in Sections, 24, 26, 27, 34 and 35, Township 71 North, Range 20 West of the 5th P.M. Lucas County, Iowa, commonly known as Brown's Slough, is limited to motors of not more than six (6) horsepower.

OFFICIAL NOTICE
USE OF OUTBOARD MOTORS
COLYN AREA, LUCAS COUNTY, IOWA

[Filed and indexed September 19, 1962]

Official Notice is hereby given, under authority granted the State Conservation Commission by Section 109.6, 1962 Code of Iowa, that the use of outboard motors on boats at the Game Management Area located in Sections 19, 20, 29 and 30, Township 71 North, Range 20 West of the 5th P.M., Lucas County, Iowa, commonly known as the Colyn Area, is limited to motors of not more than six (6) horsepower.

**OFFICIAL NOTICE
USE OF OUTBOARD MOTORS
GOOSE LAKE, GREENE COUNTY, IOWA**

[Filed and indexed September 19, 1962]

Official Notice is hereby given, under authority granted the State Conservation Commission by Section 109.6, 1962 Code of Iowa, that the use of outboard motors on boats at the Game Management Area located in Section 1 and 12, Township 84 North, Range 31 West, and Sections 6 and 7, Township 84 North, Range 3v West, of the 5th P.M., Greene County, Iowa, commonly known as Goose Lake, is limited to motors of not more than six (6) horsepower.

DEPARTMENTAL RULE OF SEPT. 5, 1962

[Filed and indexed October 5, 1962]

Pursuant to authority vested in this Commission by the provisions of Section 109.6 and 107.24, Code of Iowa 1962, the following rules and regulations are hereby adopted as they apply to migratory waterfowl hunting.

**SPECIAL HUNTING REGULATIONS FOR ODESSA AREA
DURING DUCK SEASON.**

1. Not more than six (6) persons at a time shall hunt at a controlled site.
2. On controlled sites, blinds must be placed within 40 yards of the numbered stake and decoys must be placed within radius of 30 feet from the numbered stake.
3. All hunting parties shall vacate controlled sites within thirty (30) minutes after filling bag limits.
4. Hunting shall cease each day at 3:00 P.M. (C.S.T.) (Subject to federal regulations).

**DEPARTMENTAL RULE OF OCT. 3, 1962
STATE PARK AND PRESERVE WILDLIFE REFUGES**

[Filed and indexed October 25, 1962]

Pursuant to authority vested in this Commission by the provisions of Section 107.24 Code of Iowa 1962, the following rule is hereby adopted:

The following list of State Parks and Preserves under the jurisdiction of the Iowa State Conservation Commission are established as Wildlife Refuges under the provisions of Section 109.5 Code of Iowa 1962, for the calendar year 1962 and thereafter unless otherwise altered or amended by process of law.

<i>PARK OR PRESERVE</i>	<i>COUNTY</i>
A. A. Call	Kossuth
Backbone	Delaware
Beeds Lake	Franklin
Bellevue	Jackson
Bixby	Clayton
Black Hawk Lake	Sac
Bob White	Wayne
Browns Lake	Woodbury
Brush Creek Canyon	Fayette
Clear Lake	Cerro Gordo

Cold Springs	Cass
Dolliver Memorial	Webster
Eagle Lake	Hancock
Echo Valley	Fayette
Fort Atkinson	Winneshiek
Fort Defiance	Emmet
Frank A. Gotch	Humboldt
Geode	Des Moines—Henry
George Wyth	Black Hawk
Green Valley	Union
Gull Point (Okoboji Areas)	Dickinson
Heery Woods	Butler
Inn Area (Okoboji Areas)	Dickinson
Kearny	Palo Alto
Lacey-Keosauqua	Van Buren
Lake Ahquabi	Warren
Lake Anita	Cass
Lake Darling	Washington
Lake Keomah	Mahaska
Lake Macbride	Johnson
Lake Manawa	Pottawattamie
Lake of Three Fires	Taylor
Lake Wapello	Davis
Ledges	Boone
Lewis and Clark	Monona
Lost Island	Palo Alto
McIntosh Woods	Cerro Gordo
McGregor Heights	Clayton
Maquoketa Caves	Jackson
Margo Frankel Woods	Polk
Mill Creek	O'Brien
Mini-Wakan	Dickinson
Nine Eagles	Decatur
Oak Grove	Sioux
Oakland Mills	Henry
Okamanpedan	Emmet
Orleans Beach	Dickinson
Palisades-Kepler	Linn
Pammel	Madison
Pikes Peak (McGregor Area)	Clayton
Pikes Point	Dickinson
Pilot Knob	Hancock
Pine Lake	Hardin
Pioneer	Mitchell
Point Ann	Clayton
Prairie Rose	Shelby
Preparation Canyon	Monona
Red Haw Hill	Lucas
Rice Lake	Worth - Winnebago
Rock Creek	Jasper
Rush Lake	Palo Alto
Sharon Bluffs	Appanoose
Silver Lake	Delaware
Spring Lake	Greene
Springbrook	Guthrie
Steamboat Rock	Hardin
Stone Park	Woodbury
Trappers Bay	Dickinson
Twin Lakes	Calhoun
Union Grove	Tama
Viking Lake	Montgomery
Walnut Woods	Polk
Wanata	Clay
Wapsipinicon	Jones
Waubonsie	Fremont
Wild Cat Den	Muscatine
Abbie Gardner Sharp	Dickinson
Arnold Park Pier	Dickinson
Barkley Memorial	Boone

Fish Farm Mounds ----- Allamakee
 Galland School ----- Lee
 Gitchie Manitou ----- Lyon
 Indian Village ----- O'Brien
 Lennon Mills ----- Guthrie
 Pillsbury Point ----- Dickinson
 Plum Grove ----- Johnsons
 Turkey River ----- Guthrie-Clayton
 Woodman Hollow ----- Webster

**DEPARTMENTAL RULE OF OCTOBER 3, 1962
 WILDLIFE REFUGES**

[Filed and indexed October 25, 1962]

Pursuant to authority vested in this Commission by provisions of Section 107.24, Code of Iowa 1962, the following Rule is hereby adopted. The following lands and waters under the jurisdiction of the State Conservation Commission are established as Wildlife Refuges under the provisions of Section 109.5 and/or 109.6, Code of Iowa 1962. For the calendar year 1962 and thereafter, unless otherwise altered or amended by process of law, this Rule shall supercede all other rules or notices regarding refuges on the above mentioned lands and waters.

It shall be unlawful to hunt, pursue, kill, trap or take any wild animal, bird or game on these areas at any time, and no one shall carry firearms thereon.

WILDLIFE RESEARCH & EXHIBIT STATION - BOONE COUNTY. All state-owned lands in Section 21, Township 83 N., Range 26 W., of the 5th P.M., Boone County, Iowa.

STORM LAKE ISLAND - BUENA VISTA COUNTY. Any land formations protruding from the lake bed of existing Storm Lake located in Sections 2, 3, 4, 5, 8, 9, 10, 11, 14, 15 and 16, Township 90 N., Range 37 W., of the 5th P.M., Buena Vista County, Iowa.

SOUTH TWIN LAKE - CALHOUN COUNTY. All state-owned lands lying in Sections 1, 2, 11 and 12, Township 88 N., Range 33 W., of the 5th P.M., Calhoun County, Iowa, and lying north of a line as posted running due West from the Country Club grounds on the east side of the lake.

ROUND LAKE - CLAY COUNTY. All state-owned lands lying in Sections 2 and 3, Township 96 N., Range 35 W., and Sections 34 and 35, Township 97 N., Range 35 W., of the 5th P.M., all in Clay County, Iowa.

ALLEN GREEN REFUGE - DES MOINES COUNTY. All state-owned lands lying in Sections 28, 29, 32 and 33, Township 72 N., Range 1 W., of the 5th P.M., Des Moines County, Iowa.

INGHAM AREA - EMMET COUNTY. All state-owned lands lying in the SW ¼ of the SW ¼ of Section 1, and the NW ¼ of the NW ¼ of Section 12, all in Township 98 N., Range 33 W., of the 5th P.M., Emmet County, Iowa.

RIVERTON AREA - FREMONT COUNTY. All state-owned lands in Sections 17 and 20,

Township 68 N., Range 41 W., of the 5th P.M., Fremont County, Iowa, lying East of the North-South center line in said Sections 17 and 20.

DUNBAR SLOUGH - GREENE COUNTY. All state-owned lands lying in Sections 17 and 18, Township 83 N., Range 32 W., of the 5th P.M., Greene County, Iowa.

MC CORD POND - GUTHRIE COUNTY. All state-owned lands lying in the SW ¼ of Section 8, Township 81 N., Range 32 W., of the 5th P.M., Guthrie County, Iowa.

CALIFORNIA BEND - HARRISON COUNTY. All land and water lying between the Iowa-Nebraska boundary and the high bank of the old channel on the east side of the Missouri River, within the limits of the refuge signs posted by the State Conservation Commission and lying in Sections 6, 7 and 18, Township 78 N., Range 45 W., of the 5th P.M., and Sections 1, 12 and 13, Township 78 N., Range 46 W., of the 5th P.M., all in Harrison County, Iowa.

HAWKEYE WILDLIFE AREA - JOHNSON COUNTY. All of Sections 20, 21 and 22 lying south of County Road "E" and south and west of the railroad right-of-way, all of Sections 28 and 29, and all of those parts of Sections 27, 32 and 33 licensed to the State Conservation Commission by the U.S. Army Corps of Engineers, except a strip approximately 500' in width along the west side of the area. All of the above being in Township 81 N., Range 7 W., of the 5th P.M., Johnson County, Iowa.

MUSKRAT SLOUGH - JONES COUNTY. That portion of the SE ¼ of the NW ¼ lying south of the railroad right-of-way, the East ½ of the SW ¼, the SW triangular ½ of the SW ¼ of the NW ¼ of the SE ¼, and the West ½ of the SW ¼ of the SE ¼, all in Section 16, Township 83 N., Range 3 W., of the 5th P.M., Jones County, Iowa.

COLYN AREA - LUCAS COUNTY. All lands bounded by a line described as follows: Beginning at the center of Section 30; thence west along the south line of the NW ¼ of said Section 30 to the SW corner of the SE ¼ of the NW ¼; thence south to the state property line; thence east and north along the state property line to the south end of the dike; thence along the base of the dike on the east and north sides of said dike to the west end of the dike; thence west to the north-south center line of said Section 30; thence south along said center line to the point of beginning. All of the above in Township 71 N., Range 20 W., of the 5th P.M., Lucas County, Iowa.

FIVE ISLAND LAKE - PALO ALTO COUNTY. All state-owned lands lying in Section 5, Township 96 N., Range 32 W., of the 5th P.M., and in Section 32, Township 97 N., Range 32 W., of the 5th P.M., except the south 50' of said Section 5, all of the above lands in Palo Alto County, Iowa.

GIFFORD SANCTUARY-POTTAWATTAMIE COUNTY. The NW $\frac{1}{4}$ of the NE $\frac{1}{4}$ of Section 21, Township 74 N., Range 44 W., of the 5th P.M., Pottawattamie County, Iowa.

SMITH AREA-POTTAWATTAMIE COUNTY. All state-owned lands in Section 9, 15 and 16, Township 75 N., Range 43 W., of the 5th P.M., Pottawattamie County, Iowa.

LAKE VIEW AREA - SAC COUNTY. All state-owned lands lying in the West $\frac{1}{2}$ of Section 4, Township 86 N., Range 36 W., of the 5th P.M., and in the SW $\frac{1}{4}$ of Section 33, Township 87 N., Range 36 W., of the 5th P.M., all in Sac County, Iowa.

RICE LAKE AREA-WINNEBAGO COUNTY. All state-owned lands in Sections 11, 12, 13, 14 and 24, Township 99 N., Range 23 W., of the 5th P.M., Winnebago County, Iowa, lying west and north of a line described as follows:

Beginning at a point in the SE $\frac{1}{4}$ of said Section 12 or the north-south center line of said SE $\frac{1}{4}$ Section intersects the south line of the railroad right-of-way; thence south 683'; thence west 1000'; thence south to the state property line on the south shore of the lake.

LAKE CORNELIA - WRIGHT COUNTY. All state-owned lands lying in Sections 9 and 16, Township 92 N., Range 24 W., of the 5th P.M., Wright County, Iowa.

**DEPARTMENTAL RULE OF OCTOBER 3, 1962
WILDLIFE REFUGES**

[Filed and indexed October 3, 1962]

Pursuant to authority vested in this Commission by provisions of Section 107.24, Code of Iowa 1962, the following Rule is hereby adopted. The following lands and waters under the jurisdiction of the State Conservation Commission are established as Wildlife Refuges under the provisions of Section 109.5 and/or 109.6, Code of Iowa 1962. For the calendar year 1962 and thereafter, unless otherwise altered or amended by process of law, this Rule shall supercede all other rules or notices regarding refuges on the above mentioned land and waters.

It shall be unlawful to hunt, pursue, kill, trap or take any wild animal, bird or game on these areas at any time, and no one shall carry firearms thereon. It shall also be unlawful to fish and/or trespass in any manner between the dates of September 15 and the closing date of the waterfowl season of each year.

SWEET MARSH - BREMER COUNTY. All state-owned lands in Sections 27 and 34, Township 93 N., Range 12 W., of the 5th P.M., Bremer County, Iowa, bounded by a line and posted as follows:

Commencing at a point approximately on the SE Corner of said Section 27; thence North

along the West side of the road approximately 510'; thence West to the State property line; thence West and North along State property line to junction with the right-of-way of Highway #93; thence in a Southwesterly direction along the right-of-way of said Highway #93 approximately 1800'; thence Southeasterly on a line outside of and approximately parallel to the existing dike around to a point approximately 230' West of the East line of said Section 34; thence Northeasterly to the West edge of the road at a point approximately 1100' South of the Southeast corner of said Section 27; thence North along the West side of the road to the point of beginning.

BIG MARSH - BUTLER COUNTY. All of the South $\frac{1}{2}$ of Section 24, except the east 30 acres of the NE $\frac{1}{4}$ of the SE $\frac{1}{4}$ of said Section 24; the East $\frac{1}{2}$ of Section 25, and that portion of the West $\frac{1}{2}$ of Section 25 bounded as follows:

Commencing at the NW corner of said Section 25; thence East to the North $\frac{1}{4}$ corner; thence south 4000'; thence Northwesterly to the point of beginning. All above lands located in Township 91 N., Range 17 W., of the 5th P.M., Butler County, Iowa.

FORNEY'S LAKE - FREMONT COUNTY. All state-owned lands lying in Sections 15, 16, 21 and 22, Township 70 N., Range 43 W., of the 5th P.M., Fremont County, Iowa, lying West of the East line of the West $\frac{1}{4}$ of said Sections 15 and 22 and North of the East-West County road in the SW $\frac{1}{4}$ of said Section 21, except for a strip approximately 150 yards wide adjoining the outer boundary of the above described tract. Also a strip approximately 150 yards wide in Section 21, Township 70 N., Range 43 W., of the 5th P.M., Fremont County, Iowa, adjoining the north edge of the East-West County Road in said Section 21, running from a point approximately 975' east of the west boundary of the state-owned land to a point approximately 900' East of the North-South center line of said Section 21. Also all state-owned land in the SW $\frac{1}{4}$ of Section 21, and the NW $\frac{1}{4}$ of Section 28, both in Township 70 N., Range 43 W., of the 5th P.M., Fremont County, Iowa, except the parking lot along the County road.

PLUM CREEK BASIN-FREMONT COUNTY. The West $\frac{1}{2}$ of Section 5, and that part of the NE $\frac{1}{4}$ of Section 6, lying South and East of the Plum Creek ditch, all in Township 69 N., Range 43 W., of the 5th P.M., Fremont County, Iowa.

BAYS BRANCH - GUTHRIE COUNTY. All state-owned lands lying in the South $\frac{1}{2}$ of Section 22, and in the North $\frac{1}{2}$ of Section 27 North of the East-West County Road, all in Township 80 N., Range 30 W., of the 5th P.M., Guthrie County, Iowa.

SNYDER BEND - WOODBURY COUNTY. All lands lying in Sections 8, 16 and 17, Township 96 N., Range 47 W., of the 5th P.M., Woodbury County, Iowa, on the left bank of the present channel of the Missouri River and lying between the high bank and the abandoned channel

of the Missouri River on the East of the Iowa-Nebraska boundary on the West.

DEPARTMENTAL RULE OF OCTOBER 18, 1962
OPEN WATER REFUGES

[Filed and indexed October 25, 1962]

Pursuant to the authority vested in this Commission by the provisions of Section 107.24, Code of Iowa 1962, the following Rule is hereby adopted:

Under authority granted the State Conservation Commission by Section 109.6, Code of Iowa 1962, for the calendar year 1962 and thereafter unless otherwise altered or amended by process of law.

Hunting on the following natural lakes is restricted to a zone extending 50 yards into the Lake from the ordinary high water mark or continuous emergent vegetation. Beyond this zone is a Wildlife Refuge.

COUNTY	AREA
Buena Vista -----	Storm Lake
Calhoun -----	North Twin Lake
Cerro Gordo -----	Clear Lake
Dickinson --	East Okoboji, Minnewashta, Upper and Lower Gar Lakes
Dickinson -----	Spirit Lake
Dickinson -----	West Okoboji Lake
Dickinson -----	Silver Lake
Emmet -----	High Lake
Emmet -----	Ingham Lake
Emmet -----	Tuttle Lake
Palo Alto -----	Lost Island Lake

Palo Alto -----	Silver Lake
Palo Alto -----	Virgin Lake
Pottawattamie -----	Lake Manawa
Sac -----	Black Hawk Lake

DEPARTMENTAL RULE OF OCTOBER 18, 1962
USE OF OUTBOARD MOTORS
FORNEY LAKE - FREMONT COUNTY

[Filed and indexed October 25, 1962]

Pursuant to authority vested in this Commission by the provisions of Section 107.24, Code of Iowa 1962, the following Rule was hereby adopted.

The use of outboard motors at Forney Lake in Fremont County shall be restricted to motors of not larger than six (6) horsepower during the period from September 15 until the close of the waterfowl season of each year under the provisions of Section 109.6, Code of Iowa 1962.

LEGAL RESIDENCE DEFINED

[Filed and indexed December 13, 1962]

The State Conservation Commission does hereby order and establish that the requirements for legal residence as referred to in Chapter 110 of the Code of Iowa 1962 insofar as it applies to the issuance of sport fishing, small game hunting, combined hunting and fishing, and trapping licenses are concerned shall be as follows: Any individual who has lived in the state continuously for a period of thirty (30) days shall be considered a legal resident of the state for the purpose of purchasing a sport fishing, small game hunting, combined hunting and fishing, and/or trapping license.

HIGHWAY COMMISSION

RESOLUTION ON INTENT REGARDING CONTROLLED ACCESS HIGHWAYS

[Filed and indexed December 10, 1962]

WHEREAS, the Iowa State Highway Commission has, from time to time, declared, by resolution, that for the immediate preservation of the public peace, health and safety, and for the promotion of the general welfare, rights of direct access to, from, and across certain primary highways of the State shall be controlled under authority of and according to Chapter 148, Acts of the 56th General Assembly [chapter 306A of the Code], by reason of which resolutions questions have arisen as to whether titles of owners of property abutting such highways have been clouded thereby, and

WHEREAS, from time to time the Iowa State Highway Commission has erected signs along its rights of way stating "Access Restricted on this Highway. For Information Apply to the State Highway Commission at Ames, Iowa." by reason of which erection questions have arisen as to whether or not such signs have created or may create clouds on the titles of owners of abutting property, and

WHEREAS, the Iowa State Highway Commission has for the past several years used Form 559 by which owners of abutting property have made application to construct entrances to the primary roads of Iowa, the form and content of said Form 559 having caused questions to arise as to whether, by the use thereof, owners of abutting property may have waived rights, conveyed property interests, or created clouds on the titles of their abutting property.

NOW, THEREFORE, BE IT RESOLVED by the Iowa State Highway Commission:

Section 1.

The resolution declaring that rights of direct access to certain highways shall be controlled pursuant to Chapter 148 of the Acts of the 56th General Assembly [Chapter 306A of the Code], were made as a declaration of intent to exercise the police power delegated to the Iowa State Highway Commission by that chapter and it was not the intent nor does the Iowa State Highway Commission claim that such resolutions create any property rights in the Iowa State Highway Commission for the State of Iowa in or to property abutting such highways.

Section 2.

The signs stating "Access Restricted on this Highway. For Information Apply to the State Highway Commission at Ames, Iowa." or any other signs conveying the same meaning, were erected for informational purposes only; and it was not the intent, nor does the Iowa State Highway Commission claim, that such signs create any property rights in the Iowa State Highway Commission for the State of Iowa in or to property abutting such rights of way.

Section 3.

The Iowa State Highway Commission disclaims any interest of any kind or character in or to the land abutting such rights of way which might have been created by the erection of said signs, and specifically states that such signs are and were for informational purposes only.

Section 4.

The Iowa State Highway Commission further asserts that it is not, nor has it been, its intention to claim or assert any property rights for the State of Iowa in any property abutting its rights of way by virtue of the form of application for access heretofore used or any form now or hereafter approved for use and used by the Iowa State Highway Commission in connection with applications for access to the primary roads of Iowa.

RESOLUTION ADOPTING POLICY AND REGULATIONS REGARDING THE ESTABLISHMENT OF CONTROLLED ACCESS HIGHWAYS, THE ACQUISITION OF RIGHTS OF ACCESS, AND ENFORCEMENT THEREOF PURSUANT TO CHAPTERS 306A AND 307, 1958 CODE OF IOWA AS AMENDED

[Filed and indexed December 10, 1962]

WHEREAS, the Iowa State Highway Commission is dedicated to the promotion and preservation of safety and better highways, and

WHEREAS, experience and facts have disclosed that control of access along highways has contributed greatly to the safety and utility of highways, and

WHEREAS, a substantial reduction in the appalling loss of lives which occurs on the highways of Iowa can be accomplished by reasonable and proper controls of access without imposing undue restrictions on property rights, or causing undue hardship to the citizens of Iowa, including abutting property owners, motorists, and business establishments, and

WHEREAS, the utility of the highways and the preservation of their carrying capacity should be protected to assure that the investment of the public therein may not be lost, and

WHEREAS, the Legislature of the State of Iowa, mindful of the need to promote the public peace, health, safety, and general welfare, has, as to the primary highways of this State, delegated to the Iowa State Highway Commission by Chapters 306 and 306A of the 1962 Code of Iowa, the authority to regulate access as to best serve the traffic for which such highways are intended, and

WHEREAS, pursuant to said grant of authority there has been prepared, under the direction and supervision of the Iowa State Highway Commission, a proposed "Policy and Regulations for Entrances to Primary Roads" in three parts, and

WHEREAS, the Iowa State Highway Commission has reviewed said policy and regulations and finds that the same will promote the purposes and objectives heretofore recited.

NOW, THEREFORE, BE IT RESOLVED that the proposed "Policy and Regulations for Entrances to Primary Roads" consisting of parts I, II, and III, be and are hereby adopted pursuant to Chapters 17A, 306A, and 307 of the 1962 Code of Iowa as official rules and regulations of the Iowa State Highway Commission.

BE IT FURTHER RESOLVED that the Chief Engi-

neer and Secretary of the Iowa State Highway Commission be and hereby is directed and authorized to place these rules and regulations in such form as is necessary for filing in accordance with all requirements of Chapter 17A of the 1962 Code of Iowa and other applicable Code provisions, if any, to be added to the "Rules and Regulations Pertaining to Fully Controlled Access Highways" (non-traffic and special uses) heretofore filed with the Secretary of State on September 20, 1961.

PART II*

**DETAILED
POLICY AND REGULATIONS
REGARDING THE ESTABLISHMENT OF
CONTROLLED ACCESS HIGHWAYS,
THE ACQUISITION OF RIGHTS OF ACCESS,
AND ENFORCEMENT THEREOF ADOPTED
PURSUANT TO CHAPTERS 306A AND 307
1958 CODE OF IOWA AS AMENDED**

[Filed and indexed December 10, 1962]

General rule making authority: Section 307.5 (14), Code, 1962.

Specific intent of Legislature expressed in rules: Sections 306A.2, 306A.3, 306A.4, Code of 1962.

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*Note: Part I of this policy and regulations is a resume of the detailed policy (Part II) to be published in pamphlet form for general distribution.

ACCESS CONTROL

SECTION 1

STATEMENT OF POLICY

WHEREAS, experience and facts have disclosed that control of access along highways has contributed greatly to the safety and utility of highways, and

WHEREAS, a substantial reduction in the appalling loss of lives which occurs on the highways of Iowa can be accomplished by reasonable and proper controls of access without imposing undue restrictions on property rights, or causing undue hardship to the citizens of Iowa, including abutting property owners, motorists, and business establishments, and

WHEREAS, the utility of the highways and the preservation of their carrying capacity should be protected to assure that the investment of the public therein may not be lost, and

WHEREAS, Chapter 306A, Code of Iowa, 1962, creates a duty upon the Iowa State Highway Commission to establish such reasonable rules and regulations as are necessary to govern access along the Iowa Primary Road System:

NOW, THEREFORE, BE IT RESOLVED that the following "Statement of Policy" be adopted and followed in connection with the rules and regulations now or hereafter promulgated by the Iowa State Highway Commission regarding access control as follows, to-wit:

STATEMENT OF POLICY

Section 1.

That the Iowa State Highway Commission recognizes that there is no fixed, final, nor positive set of rules or regulations which will ultimately and irrevocably cover, nor standards so universal as to lead to an inevitable conclusion in every situation which may arise with regard to access to primary roads, and that in connection with each such application said Iowa State Highway Commission must and shall consider the following:

1. Safety to the traveling public.
2. Protection of the rights of property owners, and in particular the rights of abutting property owners.
3. The rights and convenience of the traveling public and of property owners to have access to homes and business facilities.

4. The impact upon the economy of the state.
5. The perpetuation of the carrying capacity of the highway.

Section II.

That the Iowa State Highway Commission shall at all times recognize that no property owner shall be deprived of the right to reasonable, free and convenient access to his property without just compensation therefor.

Section III.

That the Iowa State Highway Commission shall at all times reserve the right to make exceptions to any and all rules and regulations where the exercise of sound and reasonable judgment indicates that the literal enforcement of any such rules or regulations would effect an undue hardship on any interested party, and the Commission shall in the enforcement thereof use extraordinary care to see that no undue hardship or injustice results to any affected party, the community or state.

SECTION 2

TERMS USED

2.1 Commission

The Iowa State Highway Commission as constituted under the laws of the State of Iowa.

2.2 Acquisition

To receive title by gift, purchase or condemnation.

2.3 Fully Controlled Access Highway

A highway or street especially designed for through traffic and over, from or to which owners or occupants of abutting land or others shall have no right or easement of access by the reason of the fact that their property abuts upon such highway. Access to a Fully Controlled Access Highway shall be via interchanges at designated public roads.

2.4 Planned Controlled Access Highway

A highway planned or designated by the Commission to give preference to through traffic, but, in addition to selected public road intersections at grade, access to the highway at approved points will also be allowed.

2.5 Access

A means of ingress and/or egress to a property.

2.6 Frontage

The length along the highway right-of-way line of a single property tract. Corner property at a highway intersection has a separate frontage along each highway.

2.7 Frontage Road

A local street or road or equivalent thereof, auxiliary to a primary road or primary road extension, for service to abutting property and

adjacent areas. Such facility shall connect to a primary road, primary road extension or other system of public roads or streets.

2.8 Special Public Road Connection

A connection for public use, to be considered for approval when access rights have been acquired, provided that certain conditions of these Regulations have been met.

2.9 Entrance

To provide access to abutting property identified further for the following specified uses:

2.91 Industrial Entrance

An entrance to an establishment that manufactures or processes an article or product.

2.92 Commercial Entrance

An entrance to an establishment where buying and/or selling of commodities, entertainment or services is carried on with the public.

2.93 Special Commercial

Commercial developments such as drive-in theaters, amusement parks, etc., which generate heavy concentration of vehicles sporadically and shopping centers generating over 1500 vehicles per day.

2.94 Subdivision or Multiple Residential Entrance

A single entrance to serve more than three individual residential ownerships or more than three separate housing units regardless of ownership.

2.95 Residential Entrance

An entrance to property used primarily for residential purposes and incidental uses pertinent thereto.

2.96 Farm Entrance

An entrance to a farmyard area.

2.97 Field Entrance

An entrance to a field or area used for agricultural purposes, including future pertinent land service buildings.

2.98 Miscellaneous Entrances

Shall be described according to their use or purpose such as cemetery entrance, school entrance, military entrance, etc.

2.10 Signs

This sign worded as follows:

**ACCESS RESTRICTED ON THIS HIGHWAY
FOR INFORMATION APPLY TO
STATE HIGHWAY COMMISSION AT AMES**

is for informational purposes only and to point out the need for contact with the Commission prior to establishment of an entrance or the change of an existing entrance and does not infringe upon any right of egress or ingress, which right can only be denied by acquisition and upon payment of just compensation.

2.11 Sight Distance

The distance of clear vision along the highway in each direction* from any given point of access where vehicle must stop before entering the highway. Vertical and horizontal sight distance is measured from a point 3.75 feet above the entrance surface and to a point 4.5 feet above the road.

2.12 Highway Classification**CLASS I**

Interstate System or other Fully Controlled Access Highway.

CLASS II

Existing four-lane primary roads or those roads on which adequate right of way for four lanes has been acquired. Planned Controlled Access Highway.

CLASS III

Planned Controlled Access Highways on which through traffic is given primary consideration as indicated on attached tabulation

CLASS IV

Planned Controlled Access Highways on which through traffic and land service traffic are given equal consideration as indicated on the attached tabulation.

2.13 Built-up Area

An area which meets the following general criteria for the side of the primary road or primary road extension:

2.131

The lots or area abutting are presently developed with insufficient setback for a frontage road and the development in depth precludes the establishment of a frontage road to the rear of the lots or area.

2.132

In the event that a frontage road or service road is developed, planned or can be developed through the area, the area shall not be considered a "Built-Up Area".

2.14 Fringe (Suburban) Area

An area which meets the following general criteria for the side of the primary road or primary road extension:

2.141

The lots, parcels or area abutting, that include intermittent or unrelated development which will permit consideration of a frontage road in front of, or in the rear of the development.

2.142

For agricultural land inside corporate limits see "Rural Area," Section 2.15.

*On a four-lane divided highway when an entrance is proposed at a location not to be served by a median crossover, sight distance will be required on a two-lane basis against the flow of traffic only.

2.15 Rural Area

An area which meets the following general criteria for the side of the primary road.

2.151

All area not clearly coming within the criteria set forth for "Built-Up" or "Fringe" areas and shall include agricultural land within the corporate limits of a city or town.

SECTION 3**GENERAL PROCEDURE AND REQUIREMENTS FOR ESTABLISHMENT OF ENTRANCES****3.1**

The purpose of the rules and regulations for the establishment or location of entrances is to provide access standards. In all instances before an existing entrance may be modified in any manner, or a new or additional entrance constructed to a primary highway, an application for permit to construct or change the entrance must be submitted to and approved by the Commission.

3.2 Entrance Permit

(Locations where access rights have not been acquired)

The application to construct a new entrance or modify an existing entrance shall be initiated through the Resident Maintenance Engineer in charge of the county in which the entrance is located. The application (Form 559) must be accompanied with a plat of the proposed development. Where applicable, evidence of tentative approval of appropriate city or county officials (in instances of county zoning) must accompany the application.

3.3 Special Public Road Connection

(Location where access rights have been acquired)

Same procedure and attachments will be required as for entrance permit (Form 559) except that request will be submitted on Form 536, "Request for Establishment of Special Public Road Connection". Requests submitted must be approved by the Bureau of Public Roads in addition to the Commission on projects constructed with access control agreement with the Bureau of Public Roads.

3.4

Written application referred to in Sections 3.2 and 3.3 filed on appropriate Commission forms shall be submitted not less than 30 days prior to need of authorization.

3.5

Entrance permit applications shall be signed by the owner or owners of record. Dependent upon ownership of the property and other estates therein, other signatures may be required.

3.6

Property owners denied an entrance permit

by the District Engineer may appeal such denial to the Commission by resubmitting the application to the Iowa State Highway Commission, Ames, Iowa, and the Commission shall act on said request no later than 60 days from date of receipt thereof. Applicant will be notified of date and time that the Commission will consider his appeal.

SECTION 4

GENERAL REGULATIONS ON CONTROL OF ACCESS

4.1 Fully Controlled

Access shall be completely controlled either (1) by acquiring all existing rights of direct access of abutting property owners to and from the highway or (2) by constructing frontage roads or designating existing roads or streets to provide access from adjacent areas.

4.2 Planned Control (Access not acquired)

4.21

Where access control is established or designated over an existing public highway open and used for travel, intersecting road, streets or entrances existing on the date said control is established and which are necessary for free and convenient access and which the Commission deems are reasonably located and not likely to create undue hazard are hereby authorized and approved.

4.22

Additional street, highway or private entrance may be opened into or connected with the planned controlled access highway upon written approval by the Commission. The construction, location, or surfacing of an authorized or existing entrance may be changed with the written approval of the Commission.

4.23 Frontage Roads

4.231

When and where a frontage road is established and opened to public travel, access from the abutting property shall be to the frontage road.

4.232

The said access to frontage roads constructed and maintained by the Commission shall be unlimited. The geometrics of the entrances shall be as provided for Class IV highways as described in Section 10.

4.233

The said access to frontage roads maintained by other governmental agencies shall conform to those agencies' requirements.

4.3 Planned Control (Access rights acquired)

4.31

Where an access controlled highway is improved on its present location and access rights are being acquired, necessary entrances

for present land use may be authorized. On relocation, entrances may be authorized to serve present land use of tracts of land abutting said highway which are not reasonably served by other public highways. Existing public highways which intersect or cross the improved or relocated access controlled highway may be authorized and approved as places of entrance upon and departure from said highway subject to alteration in layout or separation of grades or other modification made necessary by the design of said controlled access highway.

4.32

Where access rights have been acquired along primary roads and/or primary road extensions, it is intended that accesses for future development of the land abutting the primary road or primary road extension shall be by means of frontage roads.

4.33

Additional street or local road connections require the approval of the Commission prior to the establishment.

SECTION 5

ACQUISITION OF RIGHTS OF ACCESS

5.1 Fully Controlled Access

All abutting property owners' existing rights of direct access to the highway, if any, shall be completely acquired.

5.2 Planned Controlled Access

5.21 Relocation

Access may be granted for present land use when the absence of access would result in a landlocked parcel or to reduce severance damages.

5.22 Present Roads

When lands are being acquired for the improvement of existing highways all right of access may be denied by acquisitions. However, access may be granted or reserved for present land use.

5.23 Class IV Highways

On Class IV highways access rights will be acquired only in the vicinity of designated intersections.

5.24 Frontage Roads

When frontage roads are constructed or designated, access shall be to the frontage road.

SECTION 6

ENFORCEMENT OF ACCESS CONTROL ON FULLY CONTROLLED ACCESS HIGHWAYS

6.1 Existing Location

Where access rights have been acquired on a fully controlled access highway on an existing

location and thereafter any means of ingress and/or egress is established thereto, the Commission may construct and maintain within the limits of the right of way such physical barriers as they deem necessary to eliminate the ingress and/or egress or may cause the access to be removed.

6.2 New Location

The same enforcement as set out in Section 6.1 shall apply on new locations where no access rights have accrued by virtue of the new location.

6.3 Rural Areas

In rural areas the Commission may construct and maintain within the right of way of a fully controlled access highway fences or other appropriate physical separations to effectively enforce and control proper use of the highway.

6.4 Cities and Towns - Primary Road Extensions

Where fully controlled access highways have, on agreement with municipal authorities, been established on primary road extensions within cities and towns, fences of appropriate design may be constructed and maintained within the limits of the right of way to prevent unlawful means of access.

SECTION 7

ENFORCEMENT OF ACCESS CONTROL ON PLANNED CONTROLLED ACCESS HIGHWAYS

7.1 Informational Signs

Where a highway is declared to be a planned access controlled highway by the Commission, controlled access signs will be displayed along the highway.

7.2 Rural Areas

In rural areas the Commission may construct and maintain within the right of way of a planned controlled access highway fences or other appropriate physical separations to effectively enforce and control the proper use of the highway.

7.21 Existing Location

Where access rights have been acquired no access will be permitted other than as granted or reserved upon such acquisition. Enforcement shall be as set forth in Section 7.2.

7.22 New Location

No access will be allowed except as provided under Sections 4.31 and 8.1. The same regulations and enforcement as set out in Sections 7.2 and 7.21 above shall apply.

7.3 Cities and Towns - Primary Road Extensions

Where planned controlled access highways have, on agreement with municipal authorities, been established on primary road extensions within cities and towns, fences of appropriate design may be constructed and maintained within the limits of the right of way to prevent unlawful means of access.

7.31

If entrances are constructed without the approval of the Commission, the Commission may cause the removal thereof. If an entrance is altered without the approval of the Commission, the Commission may cause the entrance to be restored to the standards existing immediately prior to the alteration.

SECTION 8

ACCESS TO CLASS II, III, OR IV HIGHWAYS WHERE ACCESS RIGHTS HAVE BEEN ACQUIRED

8.1 Special Public Road Connection for Noncommercial, Commercial or Industrial Development

Special public road connections may be constructed by the Commission at suitable locations to the near lane of the primary road in accordance with the following:

8.11

The minimum spacing or frequency of the special public road connections to the primary road shall be in accordance with the attached chart (Section 8.2) based upon the type of area and volume of traffic.

8.12

Minimum sight distance shall not be less than that occasioned by the posted daytime highway speed limit requirement as stated below:

Posted Daytime Speed Limit	Minimum Sight Distance
70 m.p.h.	950 feet
60 m.p.h.	750 feet
50 m.p.h.	550 feet
40 m.p.h.	450 feet

8.13

Special road connections will be authorized upon the execution of a formal agreement between the property owners and the Commission. Said agreement (Form 536) shall set forth all of the requirements and conditions under which the connection is authorized.

Section 8.2

MINIMUM SPACING OF SPECIAL PUBLIC ROAD CONNECTIONS ON FOUR LANE DIVIDED HIGHWAY — ALL TRAFFIC VOLUMES

Rural Area

No closer than 1/4 mile to existing public or special public road connection.

Fringe (Suburban) Area

Street openings pursuant to agreement with city. Special public road connections for new streets at not less than 1/4 mile intervals and to be co-ordinated with city planning.

Built Up Area

Access at designated street openings pursuant to agreement with city.

MINIMUM SPACING OF SPECIAL PUBLIC ROAD CONNECTIONS

Type and Width of Highway	Daily Traffic Volume Based on Estimate for 1975		
	Under 1,500	1,500 to 4,000	Over 4,000
	Rural Area		
Two and Four Lane Undivided	At approximate $\frac{1}{2}$ mile interval but no closer than 500' to existing public or special public road connection nor no closer than 950' to a primary road intersection.	At approximate $\frac{1}{4}$ mile spacing but no closer than 1000' to existing public or special public road connection. There shall be no more than 6 road connections per mile including the existing county road connections.	No closer than $\frac{1}{4}$ mile to existing public or special public road connection.
	Fringe (Suburban) Area		
	Access at street or public road connections. New road or street connection at not less than 330' to an existing public or special road connection nor no closer than 500' to a primary road intersection.	Access at street or public road connections pursuant to agreement with city. New road or street connections at not less than 950' intervals and to be co-ordinated with city planning.	Street openings pursuant to agreement with city. Special public road connection at not less than $\frac{1}{4}$ mile intervals and to be co-ordinated with city planning.
	Built Up Area		
	Subject to present street pattern but no closer than 330' to existing public street connection.	Access at designated street openings pursuant to agreement with city. New street connections to be co-ordinated with city planning but not less than 660' intervals.	Access at designated street openings pursuant to agreement with city. New street connections to be co-ordinated with city planning but not less than $\frac{1}{4}$ mile intervals.

SECTION 9

ACCESS TO CLASS II OR CLASS III HIGHWAYS RURAL OR FRINGE AREA WHERE ACCESS RIGHTS HAVE NOT BEEN ACQUIRED

9.1 Commercial and Industrial

9.11 Sight Distance

Minimum sight distance shall not be less than the posted daytime speed limit requirements as stated below:

Posted Daytime Speed Limit	Minimum Sight Distance
70 m.p.h.	950 feet
60 m.p.h.	750 feet
50 m.p.h.	550 feet
40 m.p.h.	450 feet

9.12 Intersections

Necessary access openings located 500 feet or more from the intersection of two primary roads or 300 feet or more from the intersection of a primary road and secondary road may be granted.

Access openings may be granted within the widened portion of a channelized intersection in the event the median is over 750 feet long. Access may be authorized 500 feet or more from the center of an intersection and not closer than 250 feet to the end of the median, provided another access is constructed beyond the widened portion of the intersection and the access points are connected with a frontage road.

Existing access within the above limits may be allowed to remain or the Commission may elect to relocate the access or acquire the access rights.

Access may be directly opposite a primary road or secondary road in instances of a "T" intersection.

Access will not be permitted onto a secondary road within the primary road right of way

or area acquired for "daylighting" the intersection.

9.13 Property Lines

The centerline of the entrance at the edge of slab shall be no closer than 50 feet to the property line extended. (The property line extension from the right of way line to centerline shall be at right angles to the centerline of the highway.) The return of the drive shall not extend beyond the property line.

An entrance to serve two properties may be established, centered on the property line by mutual agreement of the property owners and Commission.

9.14 Number and Arrangement of Entrances

In general, commercial or industrial developments (other than service stations) will be granted one access point to the primary road. Service stations with adequate frontage will be granted two points of access to the primary road.

Developments with 1,000 feet or more of frontage may be authorized two access points at not less than 660 feet intervals.

9.15 Width of Entrance

9.151 Commercial

30 feet maximum for one way use on divided highway—may be increased to 45 feet to serve two properties. 45 feet maximum for two way use, in all cases.

9.152 Special Commercial, Industrial or Miscellaneous

Each case will require special study. (For special commercial see Section 12.)

9.16 Entrance Angle

In general, entrance angle will be as near 90° to centerline of the highway as site conditions will permit.

Entrances established for two-way operation for service stations or developments where two access points are authorized shall be 60° to 90° to centerline.

In those instances, on a divided highway, where two access points are authorized for one-way operation, the "ingress" may be 45° to 60° to centerline and the "egress" 60° to 90° to centerline.

9.17 Return Radii

9.171 Commercial

For entrance angle of 90° to centerline return radii at junction of entrance and pavement shall not exceed 45 feet. For entrance angle of 60° to centerline, return radii of obtuse angle shall not exceed 60 feet and return radii of acute angle shall not exceed 20 feet.

9.172 Special Commercial, Industrial or Miscellaneous

Each case will require special study.

9.18 Slope and Cross-Section of Entrance

The finished surface elevation of the entrance over the pipe, or place where pipe would normally be, shall be not less than four inches lower than shoulder elevation at the centerline of the entrance to prevent water draining onto the pavement or traveled way.

The side slopes on the entrance shall not be steeper than 2:1.

9.2 Non-commercial

9.21 Sight Distance

Minimum sight distance shall not be less than the posted daytime speed limit requirement as stated below:

Posted Daytime Speed Limit	Minimum Sight Distance
70 m.p.h.	950 feet
60 m.p.h.	750 feet
50 m.p.h.	550 feet
40 m.p.h.	450 feet

9.22 Intersection

Necessary access openings located 500 feet or more from the intersection of two primary roads or 300 feet or more from the intersection of a primary road and secondary road may be granted.

Access openings may be granted within the widened portion of a channelized intersection in the event the median is over 750 feet long. Access may be authorized 500 feet or more from the center of an intersection and not closer than 250 feet to the end of the median provided another access is constructed beyond the widened portion of the intersection and the access points are connected with a frontage road.

Existing access within the above limits may be allowed to remain or the Commission may elect to relocate the access or acquire the access rights.

Access may be directly opposite a primary road or secondary road in instances of a "T" intersection.

Access will not be permitted onto a secondary road within the primary road right of way or area acquired for "daylighting" the intersection.

9.23 Property Lines

Centerline of entrance at edge of slab to be no closer than 35 feet to property line extended. (The property line extension from the right of way line to centerline shall be at right angles to the centerline of the highway.)

An entrance to serve two properties may be established, centered on the property line by mutual agreement of the property owners and the Commission.

9.24 Number and Arrangement of Entrances

In general, non-commercial developments will be granted one access point to the primary road.

9.25 Width of Entrance

An entrance shall have a top width of not less than 18 feet nor more than 24 feet measured parallel to the edge of the slab culvert line.

An entrance to serve two properties shall have a top width of not less than 24 feet nor greater than 30 feet measured as above.

9.26 Entrance Angle

The centerline of the entrance shall be as near 90° as site conditions will permit. Normally the centerline of that part of the entrance lying on the right of way shall be at right angles to the pavement for a minimum distance of 30 feet from the near edge of the pavement.

9.27 Return Radii

An entrance of this classification shall be flared with radii no more than 15 feet. Radii shall be measured from edge of slab.

9.28 Slope and Cross-Section of Entrance

The finished surface elevation of the driveway over the pipe, or place where pipe would normally be, shall be not less than 4 inches lower than shoulder elevation at the centerline of the entrance to prevent water draining onto the pavement or traveled way.

The side slopes on the entrance shall not be steeper than 2:1.

SECTION 10

ACCESS TO CLASS IV HIGHWAYS RURAL OR FRINGE AREA WHERE ACCESS RIGHTS HAVE NOT BEEN ACQUIRED

10.1 Commercial and Industrial

10.11 Sight Distance

Minimum sight distance shall not be less than the posted daytime speed requirements as stated below:

Posted Daytime Speed Limit	Minimum Sight Distance
70 m.p.h.	950 feet
60 m.p.h.	750 feet
50 m.p.h.	550 feet
40 m.p.h.	450 feet

10.12 Intersections

Necessary access openings located 300 feet or more from the intersection of two primary roads or 150 feet or more from the intersection of a Class IV highway and a secondary road may be granted except within a "daylighted" area.

Access openings may be granted within the widened portion of a channelized intersection in the event the median is over 750 feet long. Access may be authorized 500 feet or more from the center of an intersection and not closer than 250 feet to the end of the median, provided another access is constructed beyond the widened portion of the intersection and the access points are connected with a frontage road.

Existing access within the above limits may be allowed to remain or the Commission may elect to relocate the access or acquire the access rights.

Access may be directly opposite a primary road or secondary road in instances of a "T" intersection.

Access will not be permitted onto a secondary road within the primary road right of way or area acquired for "daylighting" the intersection.

10.13 Property Lines

The centerline of the entrance at the edge of slab shall be no closer than 40 feet to the property line extended. (The property line extension from the right of way line to the centerline shall be at right angles to the centerline of the highway.) The return on the drive shall not extend beyond the property line.

An entrance to serve two properties abutting the primary road may be established centered on the property line, by mutual agreement of the property owners and the Commission.

10.14 Number and Arrangement of Entrances

In general, commercial or industrial developments (other than service stations) will be granted one or more access points to the primary road.

10.15 Width of Entrance**10.151 Commercial**

45 feet maximum for two way use, in all cases.

10.152 Special Commercial, Industrial or Miscellaneous

Each case will require special study. (For special commercial see Section 12.)

10.16 Entrance Angle

In general, entrance angle will be as near 90° to centerline of the highway as site conditions will permit.

Entrances for service stations or developments where two access points are authorized shall be 60° to 90° to centerline.

10.17 Return Radii**10.171 Commercial**

For entrance angle of 90° to centerline return radii at junction of entrance and pave-

ment shall not exceed 45 feet. For entrance angle of 60° to centerline return radii of obtuse angle shall not exceed 60 feet and return radii of acute angle shall not exceed 20 feet.

10.172 Special Commercial, Industrial or Miscellaneous

Each case will require special study.

10.18 Slope and Cross-Section of Entrance

The finished surface elevation of the driveway over the pipe, or place where pipe would normally be, shall not be less than four inches lower than shoulder elevation at the centerline of the entrance to prevent water draining onto the pavement or traveled way.

The side slopes on the entrance shall not be steeper than 2:1.

10.2 Noncommercial**10.21 Sight Distance**

Minimum sight distance shall not be less than the posted daytime speed limit requirement as stated below:

Posted Daytime Speed Limit	Minimum Sight Distance
70 m.p.h.	950 feet
60 m.p.h.	750 feet
50 m.p.h.	550 feet
40 m.p.h.	450 feet

10.22 Intersection

Necessary access openings located 300 feet or more from the intersection of two primary roads or 150 feet or more from the intersection of a Class IV highway and a secondary road may be granted except within a "daylighted" area.

Access openings may be granted within the widened portion of a channelized intersection in the event the median is over 750 feet long. Access may be authorized 500 feet or more from the center of an intersection and not closer than 250 feet to the end of the median, provided another access is constructed beyond the widened portion of the intersection and the access points are connected with a frontage road.

Existing access within the above limits may be allowed to remain or the Commission may elect to relocate the access or acquire the access rights.

Access may be directly opposite a primary road or secondary road in instances of a "T" intersection.

Access will not be permitted onto a secondary road within the primary road right of way or area acquired for "daylighting" the intersection.

10.23 Property Lines

Centerline of entrance at edge of slab shall be no closer than 30 feet to property line extended. (The property line extension from the right of way line to the centerline shall be at right angles to the centerline of the highway.)

An entrance to serve two properties may be established centered on the property line.

by mutual agreement of the property owners and the Commission.

10.24 Number and Arrangement of Entrances

In general, noncommercial developments will be granted access where needed to the primary road, provided safety and construction standards are satisfactory.

10.25 Width of Entrance

An entrance shall have a top width of not less than 18 feet or more than 24 feet measured parallel to the edge of the slab at culvert line.

An entrance to serve two properties shall have a top width of not less than 24 feet nor greater than 30 feet measured as above.

10.26 Entrance Angle

The centerline of the entrance shall be as near 90° as site conditions will permit. Normally the centerline of that part of the entrance lying on the right of way shall be at right angles to the pavement for a minimum distance of 30 feet from the near edge of the pavement.

10.27 Return Radii

An entrance of this classification shall be flared with radii no more than 15 feet. Radii shall be measured from edge of slab.

10.28 Slope and Cross-Section of Entrance

The finished surface elevation of the driveway over the pipe, or place where pipe would normally be, shall be not less than four inches lower than shoulder elevation at the centerline of the entrance to prevent water draining onto the pavement or traveled way.

The side slopes on the entrance shall not be steeper than 2:1.

SECTION 11—ACCESS TO CLASS II—III—IV HIGHWAYS IN BUILT-UP AREA WHERE ACCESS RIGHTS HAVE NOT BEEN ACQUIRED

11.1 Noncommercial, Commercial or Industrial

Applicant is urged to contact the Resident Maintenance Engineer for clarification of the following requirements:

11.11 Intersections

(See Plate No. 1, page 33.)

At street intersections on a primary road extension in built-up area, the minimum length of curb around the radius of a street return shall be determined as follows:

On the primary road extension the beginning of curb drop for the entrance shall be no closer than the chord distance "R" (the radius of the curb return) measured from the point the angular bisector of the line of curves meets the back of curb.

On the intersecting street, the curb drop for the entrance shall be no closer than the chord distance "R/2" (one-half the radius of the curb return) measured from the point the angular bisector of the line of curves meets the back of curb.

When a primary road extension is improved, existing entrances shall be modified to conform to entrance requirements as stated above. Where these requirements would necessitate alteration of existing facilities for practical operation or where purchase of access rights are not economically feasible, the distances "R" and "R/2" may be reduced 20%.

If the intersection does not have existing or planned curb and gutter to define the radius, the following right of way and traveled way assumptions shall be applied to the above formula for determining the location of the entrance:

Minimum width of traveled way of the primary road extension—49 feet back to back of curbs. (If right of way width is less than 66 feet - traveled way shall be assumed as 75% of platted width of primary road extension.)

Minimum width of traveled way of the intersecting local road—31 feet back to back of curbs.

Minimum radius of curb return where interior angle of line of curb is between 30° and 120°—25 feet.

If interior angle of line of curb is greater than 120°, minimum radius to be 50 feet.

If interior angle of line of curb is less than 30°, minimum radius of return to be 20 feet. (Also see Plate No. 1, page 33.)

11.12 Channelized Intersection or Divided Highway

When there is a median in the primary road extension and/or the intersecting street, the curb drop for the entrance shall be determined as stated above except that at the beginning or end of the median, or at a median break the nearest edge of the curb drop for an entrance shall not be closer than 20 feet from the end of the median measured at right angles to the median.

11.13 Property Lines

Curb drop for entrances shall not be closer than 10 feet from the property line extended on an interior lot line. (The property line extension from the right of way line to the centerline shall be at right angles to the centerline of the highway.) (When improving a primary road or primary road extension on its present location, curb drop may, if necessary because of existing abutting development, be reduced to 5 feet from property line extended.)

An entrance to serve two properties may be established centered on the property line by mutual agreement of the property owners and the Commission.

11.14 Number and Arrangement of Entrances for Class II and Class III Highways

In general, residential and commercial developments (other than service stations) will be granted one access point to the primary road or primary road extension. Service stations with adequate frontage will be granted two points of access to the primary road or primary road extension.

Additional access will be considered for commercial development with 150 feet frontage

or more on a primary road or primary road extension and such development does not abut or have access to another street.

In an instance where more than one access is permitted to the primary road or primary road extension from an abutting property, there shall be a minimum of 20 feet between the near edges of the curb drops for driveways.

11.15 Number and Arrangement of Entrances for Class IV Highways

Residential and Commercial developments will be granted one or more access points where needed to the primary road or primary road extension, provided safety and construction standards are satisfactory.

11.16 Width of Entrances

11.161 Residential*

24 feet maximum. (May be increased to 35 feet to serve two properties.)

11.162 Commercial*

30 feet maximum for one-way use on divided highway. (May be increased to 45 feet to serve two properties.) 45 feet maximum for two-way use in all cases.

11.163 Special Commercial, Industrial or Miscellaneous*

In each case will require special study.

Entrance Angle

In general, entrance angle will be as near

* Total length of curb openings on a primary road or primary road extension for access to a property abutting the road or extension shall not exceed 60% of the property frontage.

90° to centerline of highway as site conditions will permit.

Entrances established for two-way operation for service stations or developments where two access points are authorized shall be 60° to 90° to centerline.

In those instances on a divided highway where two access points are authorized for one-way operation the "ingress" may be 45° to 60° to centerline and the "egress" shall be 60° to 90° to centerline.

SECTION 12—ACCESS FOR SPECIAL COMMERCIAL DEVELOPMENTS ON CLASS II, III AND IV HIGHWAYS

12.1

Facilities which serve type of enterprise which generates heavy concentration of vehicles such as drive-in theaters, race tracks, baseball parks, amusement centers, shopping centers, industrial parks, etc., will require special study to be coordinated with Commission Planning and Design sections to determine what facilities are required.

Time requirements set forth in Section 3.4 may be extended if necessary.

SECTION 13—UNIFORMITY OF THE APPLICATION OF RULES AND REGULATIONS

13.1

Nothing herein contained shall deprive the Commission in the exercise of sound and reasonable discretionary judgment to make such exceptions to these rules as may appear reasonable.

PART III

CLASSIFICATION OF PRIMARY HIGHWAYS FOR ACCESS CONTROL

[Filed and indexed December 10, 1962]

[For a list of access control locations contact the Iowa State Highway Commission, Ames, Iowa.]

RULES AND REGULATIONS GOVERNING THE ISSUANCE OF SPECIAL PERMITS BY THE IOWA STATE HIGHWAY COMMISSION

[Filed and indexed December 10, 1962]

The Iowa State Highway Commission will issue four types of special permits for the movement of oversize and overweight vehicles with respect to the highways under its jurisdiction. The authority for the issuance of such special permits is granted to the Commission in Chapter 321 of the Code of Iowa. See section 321.467.

All special permits issued by the Commission will be subject to the following general stipulations:

(1) The permit issued by the Iowa State Highway Commission conveys no authority for movements over any extension of a Primary Road in a city or town, over any other city or town street or over any secondary road. Permits for movements over secondary roads and city streets must be secured in writing from the local authorities with respect to highways or streets under their jurisdiction.

(2) Permits will be issued only for the movement of vehicles which are properly registered or licensed as required by law.

(3) All lights and brakes shall be maintained in good working condition.

(4) All equipment and the loads thereon shall be operated according to the requirement of the Motor Vehicle Law and of other laws which may be applicable.

(5) No movement shall be made on Saturday, Sunday or on holidays or between the hours of sunset and sunrise on any days.

STATE OF IOWA

Summary of Dimension and Weight Limitations
for permits issued by the
Iowa State Highway Commission

Revised 7-1-59

HIGHWAY COMMISSION

Type of Permit and Limitations	Type of Load							
	Construction Equipment	Construction Material		Transmission Poles Gas Pipe		Building	Agricultural Machinery	
							Operator	Dealer
	Length of haul							
Unlimited	Short Trip (25 mi. or less)	Long Trip (Over 25 miles)	Short Trip (25 mi. or less)	Long Trip (Over 25 miles)	Short Trip (25 mi. or less)	Short Trip (25 mi. or less)	County or Adjacent County	
Blanket								
Width	11' 9"	8'	8'	8'	8'	12' 6"	11' 9"	9' 6"
Length	65' 1/2	70'	55'	100'	55'	50'	50' or 60'	50'
Height	13' 10"	13' 6"	13' 6"	13' 6"	13' 6"	13' 10"	13' 10"	13' 10"
Weight - Single Axle	18,540 Lbs	18,540 Lbs	18,540 Lbs	18,540 Lbs	18,540 Lbs	18,540 Lbs	18,540 Lbs	18,540 Lbs
-Tandem Axle	34,000 Lbs	32,960 Lbs	32,960 Lbs	32,960 Lbs	32,960 Lbs	32,960 Lbs	32,960 Lbs	32,960 Lbs
-Gross	73,280 Lbs	73,280 Lbs	73,280 Lbs	73,280 Lbs	73,280 Lbs	73,280 Lbs	73,280 Lbs	73,280 Lbs
Single Trip - no escort			or				Operator	
Width	11' 9"	-	9' 6" 8'	8'	8'	14'	Short Trip	Long Trip
Length	65' 1/2	-	50' 70'	100'	70'	50'	11' 9"	9' 6"
Height	13' 10"	-	13' 6"	13' 6"	13' 6"	No Limit	60'	50'
Weight - Single Axle	18,540 Lbs	-	18,540 Lbs	18,540 Lbs	18,540 Lbs	18,540 Lbs	13' 10"	13' 10"
-Tandem Axle	34,000 Lbs	-	32,960 Lbs	32,960 Lbs	32,960 Lbs	32,960 Lbs	18,540 Lbs	18,540 Lbs
-Gross	73,280 Lbs	-	73,280 Lbs	73,280 Lbs	73,280 Lbs	73,280 Lbs	32,960 Lbs	32,960 Lbs
Route	Specified	-	Specified	Specified	Specified	Specified	Specified	Specified
Single Trip - civilian escort								
Width	12'	-	8'	-	8'	17' 11"	-	-
Length	65' 1/2	-	100'	-	100'	50'	-	-
Height	13' 10"	-	13' 10"	-	13' 6"	No Limit	-	-
Weight - Single Axle	18,540 Lbs	-	18,540 Lbs	-	18,540 Lbs	18,540 Lbs	-	-
-Two Axle Tandem	34,000 Lbs	-	32,960 Lbs	-	32,960 Lbs	32,960 Lbs	-	-
-Three Axle Tandem	48,000 Lbs	-	-	-	-	-	-	-
-Gross	90,000 Lbs	-	73,280 Lbs	-	73,280 Lbs	73,280 Lbs	-	-
Route	Specified	-	Specified	-	Specified	Specified	-	-
Single Trip - police escort								
Width	12'	-	12'	-	-	18' or over	-	-
Length	70'	-	100'	-	-	65'	-	-
Height	13' 10"	-	13' 10"	-	-	No Limit	-	-
Weight - Single Axle	18,540 Lbs	-	18,540 Lbs	-	-	18,540 Lbs	-	-
-Two Axle Tandem	34,000 Lbs	-	32,960 Lbs	-	-	32,960 Lbs	-	-
-Three Axle Tandem	48,000 Lbs	-	-	-	-	-	-	-
-Gross	90,000 Lbs	-	73,280 Lbs	-	-	73,280 Lbs	-	-
Route	Specified	-	Specified	-	-	Specified	-	-

NOTE: The Iowa State Highway Commission reserves the right to restrict movements of over dimension vehicles and loads on heavy traveled highways.

(6) The State of Iowa and the Iowa State Highway Commission assume no responsibility for the property of the applicant.

(7) During the moving of a vehicle or object under a permit, the applicant shall take all responsible precautions to protect and safeguard the lives and property of the traveling public and adjacent property owners, and shall save the State of Iowa and the Iowa State Highway Commission harmless of any damages that may be sustained by the traveling public or adjacent property owners on account of such moving.

(8) The applicant shall hold the State and the State Highway Commission harmless from any damages that may result to the highway by movements made hereunder and shall reimburse the State or the State Highway Commission for any expenditure which the State or the State Highway Commission may have to make on account of the applicant's moving operations.

(9) Nothing in the permit shall be construed as waiving any load limitations which have been or which might be established on any bridge or any road which is posted with embargo signs.

(10) The permit and any supplements or additions thereto shall be void in case the weights or dimensions of the vehicle and load as operated exceed the weights or dimensions as provided in the permit and supplements or additions thereto. Provisions of the law as to maximum weight and dimensions, Chapter 321, Code of 1954, as amended shall then apply.

(11) The permit does not grant authority for operation of any vehicle or combination of vehicles which is of illegal dimension when unladen.

(12) The permit is valid only for the transporting of a single article which exceeds statutory size or weight limits or both, and which cannot reasonably be divided or reduced to statutory size and weight limits, except in the transportation of property consisting of more than one article exceeding the statutory size limits when the statutory weight limitations are not exceeded and the additional articles transported do not exceed statutory size in any way in which such limits would not be exceeded by the single article.

(13) The gross weight, including tolerance, for any group of axles shall not exceed the following wheelbase and weight table.

MAXIMUM GROSS LOAD, INCLUDING TOLERANCE, ON GROUPS OF TWO OR MORE AXLES OR ON ENTIRE VEHICLE OR COMBINATION OF VEHICLES

Wheel-base feet	Maximum load- ing pounds		Wheel-base feet	Maximum load- ing pounds	
	Legal	Special Permit		Legal	Special Permit
4	32,610	34,000	26	55,815	66,000
5	32,610	34,000	27	56,802	68,000
6	32,610	34,000	28	57,777	70,000
7	32,610	34,000	29	58,741	72,000
8	35,219	48,000	30	59,681	74,000
9	36,266	48,000	31	60,785	76,000
10	37,724	48,000	32	61,888	78,000
11	39,134	48,000	33	62,992	80,000
12	41,356	48,000	34	64,096	81,000
13	42,434	48,000	35	65,200	82,000
14	43,500	48,000	36	66,303	83,000
15	44,566	48,000	37	67,407	84,000
16	45,620	48,000	38	68,511	85,000

17	46,675	48,000	39	69,615	86,000
18	47,719	50,000	40	70,718	87,000
19	48,750	52,000	41	71,822	88,000
20	49,783	54,000	42	72,926	89,000
21	50,803	56,000	43	73,280	90,000
22	51,824	58,000	44	73,280	90,000
23	52,833	60,000	45	73,280	90,000
24	53,830	62,000	46	73,280	90,000
25	54,828	64,000	47	73,280	90,000

Maximum

The following permits together with their limitations and stipulations will be issued by the Iowa State Highway Commission for the movement of construction machinery, equipment or material, or agricultural machinery, equipment or material over the rural Primary Road System.

I. Blanket Permits (Issued for a period of one year).

A. Construction Machinery and Equipment.

(1) Vehicle must be properly licensed in Iowa.

(2) Vehicle unladen must not exceed legal dimensions - Width 8 feet, length 50 feet for combinations and height 13 feet 6 inches.

(3) Loaded vehicle must not exceed the following dimensions and weights:

Width—11 feet, 9 inches

Length—65 feet (front end projection of 15 ft. 0 in.)

Height—13 feet 10 inches

Weight—(a) Single Axle — 18,540 pounds including Tolerance

(b) Tandem Axle — 34,000 pounds including Tolerance

(c) Gross Weight — 73,280 pounds including Tolerance

B. Construction Materials.

(1) Vehicle must be properly licensed in Iowa.

(2) Vehicle unladen must not exceed legal dimensions — Width 8 feet, length 50 feet for combinations and height 13 feet 6 inches.

(3) For short trips (25 miles or less). Loaded vehicle must not exceed the following dimensions and weights:

Width—Legal (8 feet)

Length—70 feet

Height—Legal (13 feet 6 inches)

Weight—Legal

(a) Single Axle — 18,540 pounds including tolerance

(b) Tandem Axle — 32,960 pounds including tolerance

(c) Gross Weight — 73,280 pounds including tolerance

(4) For long trips (greater than 25 miles), loaded vehicle must not exceed the following dimensions and weights:

Width—Legal (8 feet)

Length—55 feet

Height—Legal (13 feet 6 inches)

Weight—Legal

- (a) Single Axle — 18,540 pounds including tolerance
- (b) Tandem Axle — 32,960 pounds including tolerance
- (c) Gross Weight — 73,280 pounds including tolerance

C. Transmission Poles and Gas Pipe.

(1) Vehicle must be properly licensed in Iowa.

(2) Vehicle unladen must not exceed legal dimensions — Width 8 feet, Length 50 feet for combinations, height 13 feet 6 inches.

(3) For short trips (25 miles or less, loaded vehicle must not exceed the following dimensions and weights:

Width—Legal (8 feet)
Length—100 feet
Height—Legal (13 feet 6 inches)
Weight—Legal

- (a) Single Axle — 18,540 pounds including tolerance
- (b) Tandem Axle — 32,960 pounds including tolerance
- (c) Gross Weight — 73,280 pounds including tolerance

(4) For long trips (greater than 25 miles) loaded vehicle must not exceed the following dimensions and weights:

Width—Legal (8 feet)
Length—55 feet
Height—Legal (13 feet 6 inches)
Weight—Legal

- (a) Single Axle — 18,540 pounds including tolerance
- (b) Tandem Axle — 32,960 pounds including tolerance
- (c) Gross Weight — 73,280 pounds including tolerance

D. Agricultural Machinery and Equipment (Operator).

(1) Vehicle must be properly licensed in Iowa.

(2) Vehicle unladen must not exceed legal dimensions — Width 8 feet, Length 50 feet for combinations, Height 13 feet 6 inches

(3) For short trips (25 miles or less), loaded vehicle must not exceed the following dimensions and weights:

Width—11 feet 9 inches
Length—50 feet except for towing portable elevators when a length of 60 feet is permitted.

Height—13 feet 10 inches
Weight—Legal

- (a) Single Axle — 18,540 pounds including tolerance

- (b) Tandem Axle — 32,960 pounds including tolerance
- (c) Gross weight — 73,280 pounds including tolerance

E. Agricultural Machinery and Equipment (Dealer).

(1) Vehicle must be properly licensed in Iowa.

(2) Vehicle unladen must not exceed legal dimensions — Width 8 feet, Length 50 feet for combinations, height 13 feet 6 inches.

(3) For trips between nearest branch house or distribution point to the dealer or from the dealer to his customer in the local or adjoining county, loaded vehicle must not exceed the following dimensions and weights:

Width—9 feet 6 inches
Length—50 feet (No towing permitted)
Height—13 feet 10 inches
Weight—Legal

- (a) Single Axle — 18,540 pounds including tolerance
- (b) Tandem Axle — 32,960 pounds including tolerance
- (c) Gross Weight — 73,280 pounds including tolerance

F. Portable Buildings.

(1) Vehicle must be properly licensed in Iowa.

(2) Vehicle unladen must not exceed legal dimensions — Width 8 feet, Length 50 feet for combinations, Height 13 feet 6 inches.

(3) For short trips (25 miles or less), loaded vehicle must not exceed the following dimensions and weights:

Width—12 feet 6 inches
Length—50 feet for combinations
Height—13 feet 10 inches
Weight—Legal

- (a) Single Axle — 18,540 pounds including tolerance
- (b) Tandem Axle — 32,960 pounds including tolerance
- (c) Gross Weight — 73,280 pounds including tolerance

II. Single Trip Permits Without Escort.

A. Construction Machinery and Equipment.

(1) Over specified route

(2) Vehicle must be properly licensed.

(3) Vehicle unladen must not exceed legal dimensions — Width 8 feet, Length 50 feet for combinations and Height 13 feet 6 inches.

(4) Loaded vehicle must not exceed the following dimensions and weights:

Width—11 feet 9 inches
 Length—65 feet (front end projection
 of 15 feet)
 Height—13 feet 10 inches
 Weight—Legal

- (a) Single Axle — 18,540
pounds including toler-
ance
- (b) Tandem Axle — 34,000
pounds including toler-
ance
- (c) Gross Weight — 75,000
pounds including toler-
ance

B. Construction Materials

- (1) Over specified route.
- (2) Origin and/or destination in Iowa.
- (3) Vehicle must be fully licensed.
- (4) Vehicle unladen must not exceed legal dimensions — Width 8 feet, Length 50 feet for combinations and Height 13 feet 6 inches.

(5) Loaded vehicle must not exceed the following dimensions or weights:

Width—9 feet 6 inches for length
 legal (up to 50 feet)
 or

Width—Legal (8 feet) for length up
 to 70 feet

Height—Legal (13 feet 6 inches)

Weight—Legal

- (a) Single Axle — 18,540
pounds including toler-
ance
- (b) Tandem Axle — 32,960
pounds including toler-
ance
- (c) Gross Weight — 73,280
pounds including toler-
ance

C. Transmission Poles and Gas Pipe.

- (1) Over specified route.
- (2) Origin and/or Destination in Iowa.
- (3) Vehicle must be fully licensed.
- (4) Vehicle unladen must not exceed legal dimensions — Width 8 feet, Length 50 feet for combinations and Height 13 feet 6 inches.

(5) For short trips (25 miles or less) loaded vehicle must not exceed the following dimensions and weights:

Width—Legal (8 feet)

Length—100 feet

Height—Legal (13 feet 6 inches)

Weight—Legal

- (a) Single Axle — 18,540
pounds including toler-
ance
- (b) Tandem Axle — 32,960
pounds including toler-
ance
- (c) Gross Weight — 73,280
pounds including toler-
ance

(6) For long trips (greater than 25 miles) loaded vehicle must not exceed the following dimensions and weights:

Width—Legal (8 feet)

Length—70 feet

Height—Legal (13 feet 6 inches)

Weight—Legal

- (a) Single Axle — 18,540
pounds including toler-
ance
- (b) Tandem Axle — 32,960
pounds including toler-
ance
- (c) Gross Weight — 73,280
pounds including toler-
ance

D. Agricultural Machinery and Equipment.

(1) Overspecified route.

(2) Origin and/or Destination in Iowa.

(3) Vehicle must be fully licensed.

(4) Vehicle unladen must not exceed legal dimensions — Width 8 feet, Length 50 feet for combinations and Height 13 feet 6 inches.

(5) For short trips (25 miles or less) loaded vehicle must not exceed the following dimensions and weights:

Width—11 feet 9 inches

Length—50 feet except when towing
 a portable elevator when 60
 feet is permitted.

Height—13 feet 10 inches

Weight—Legal

- (a) Single Axle — 18,540
pounds including toler-
ance
- (b) Tandem Axle — 32,960
pounds including toler-
ance
- (c) Gross Weight — 73,280
pounds including toler-
ance

(6) For long trips (greater than 25 miles) to or from an agricultural project or manufactured or assembled in Iowa, loaded vehicle must not exceed the following dimensions and weights:

Width—9 feet 6 inches

Length—50 feet for combinations

Height—13 feet 10 inches

Weight—Legal

- (a) Single Axle — 18,540
pounds including toler-
ance
- (b) Tandem Axle — 32,960
pounds including toler-
ance
- (c) Gross Weight — 73,280
pounds including toler-
ance

E. Buildings.

(1) Over specified route.

(2) Origin and/or Destination in Iowa.

(3) Vehicle must be fully licensed.

(4) Vehicle unladen must not exceed legal dimensions — Width 8 feet, Length 50 feet for combinations and Height 13 feet 6 inches.

(5) For short trips (25 miles or less) loaded vehicle must not exceed the following

dimensions and weights:

Width—14 feet

Length—Legal—50 feet

Height—No limit on height. Where utility lines must be raised, permission must be obtained from company in charge.

Weight—Legal

(a) Single Axle — 18,540 pounds including tolerance

(b) Tandem Axle — 32,960 pounds including tolerance

(c) Gross Weight — 73,280 pounds including tolerance

III. Single Trip Permits requiring civilian escort.

NOTE: The Iowa State Highway Commission shall approve the type of equipment to be used as the escorting vehicle.

A. Construction Machinery and Equipment.

(1) Over specified route, not to include any portion of the Interstate System if total width is over 11 feet 9 inches.

(2) Origin and/or Destination in Iowa.

(3) Vehicle must be properly licensed.

(4) Vehicle unladen must not exceed legal dimensions — Width 8 feet, Length 50 feet for combinations and Height 13 feet 6 inches.

(5) Loaded vehicle must not exceed the following dimensions and weights:

Width—12 feet

Length—65 feet (front end projection of 15 feet)

Height—13 feet 10 inches

Weight—Legal

(a) Single Axle — 18,540 pounds including tolerance

(b) Two Axle Tandem — 34,000 pounds including tolerance

(c) Three Axle Tandem — 48,000 pounds including tolerance

(d) Gross Weight — 90,000 pounds including tolerance

B. Construction Materials.

(1) Over specified route.

(2) Origin and/or Destination in Iowa

(3) Vehicle must be fully licensed.

(4) Vehicle unladen must not exceed legal dimensions — Width 8 feet, Length 50 feet for combinations and Height 13 feet 6 inches.

(5) Loaded vehicle must not exceed the following dimensions and weights:

Width—Legal (8 feet)

Length—100 feet

Height—13 feet 10 inches

Weight—Legal

(a) Single Axle — 18,540 pounds including tolerance

(b) Tandem Axle — 32,960 pounds including tolerance

(c) Gross Weight — 73,280 pounds including tolerance

C. Transmission Poles and Gas Pipe.

(1) Over specified route.

(2) Origin and/or Destination in Iowa.

(3) Vehicle must be fully licensed.

(4) Vehicle unladen must not exceed legal dimensions — Width 8 feet, Length 50 feet for combinations and Height 13 feet 6 inches.

(5) Loaded vehicle must not exceed the following dimensions and weights:

Width—Legal (8 feet)

Length—100 feet

Height—Legal (13 feet 6 inches)

Weight—Legal

(a) Single Axle — 18,540 pounds including tolerance

(b) Tandem Axle — 32,960 pounds including tolerance

(c) Gross Weight — 73,280 pounds including tolerance

D. Agricultural Machinery and Equipment.

NOTE: No single trip permits requiring civilian escort are issued by the Iowa State Highway Commission.

E. Buildings.

(1) Over specified route.

(2) Origin and/or Destination in Iowa.

(3) Vehicle must be fully licensed.

(4) Vehicle unladen must not exceed legal dimensions — Width 8 feet, Length 50 feet for combinations and Height 13 feet 6 inches.

(5) For short trips (25 miles or less) loaded vehicle must not exceed the following dimensions and weights:

Width—18 feet

Length—50 feet

Height—No limit. Where utility lines must be raised, permission must be obtained from company in charge.

Weight—Legal

(a) Single Axle — 18,540 pounds including tolerance

(b) Tandem Axle — 32,960 pounds including tolerance

(c) Gross Weight — 73,280 pounds including tolerance

IV. Single Trips Permits Requiring Police Escort.

NOTE: The Iowa State Highway Commission will furnish police escort at a nominal charge for movements of equipment and vehicles of unusual nature which are not covered by the other three types of permits. Each request for such permit will be considered individually, taking into consideration the distance of the haul, the dimensions of the loaded vehicle and weight of the individual axles as well as the gross weight.

A. Construction Machinery and Equipment.

(1) Over specified route, not to include any portion of the Interstate System if total width is over 11 feet 9 inches.

(2) Origin and/or Destination in Iowa.

(3) Vehicle must be properly licensed.

(4) Vehicle unladen must not exceed legal dimensions — Width 8 feet, Length 50 feet for combinations and Height 13 feet 6 inches.

(5) Loaded vehicle must not exceed the following dimensions and weights:

Width—12 feet

Length—70 feet

Height—13 feet 10 inches

Weight—(a) Single Axle — 18,540 pounds including tolerance

(b) Two Axle Tandem — 34,000 pounds including tolerance

(c) Three Axle Tandem — 48,000 pounds including tolerance

(d) Gross Weight — 90,000 pounds including tolerance

NOTE: This type of permit provides for the movement of large construction equipment when the equipment is so loaded that only the front axle is resting on the hauling vehicles, the remaining axle or axles being towed.

B. Construction Material.

(1) Over specified route, not to include any portion of the Interstate System if total width is over 11 feet 9 inches.

(2) Origin and/or Destination in Iowa.

(3) Vehicle must be fully licensed.

(4) Vehicles unladen must not exceed legal dimensions — Width 8 feet, Length 50 feet for combinations and Height 13 feet 6 inches.

(5) Loaded vehicle must not exceed the following dimensions and weights:

Width—12 feet

Length—100 feet

Height—13 feet 10 inches

Weight—Legal

(a) Single Axle — 18,540 pounds including tolerance

(b) Tandem Axle — 32,960 pounds including tolerance

(c) Gross Weight — 73,280 pounds including tolerance

C. Transmission Poles and Gas Pipe.

NOTE: No single trip permits requiring police escort are issued for the movement of transmission poles or gas pipe.

D. Agricultural Machinery and Equipment.

NOTE: No single trip permits requiring police escort are issued for the movement of agricultural machinery and equipment.

E. Buildings.

(1) Over specified route.

(2) Origin and/or Destination in Iowa.

(3) Vehicle must be fully licensed.

(4) Vehicle unladen must not exceed legal dimensions — Width 8 feet, Length 50 feet for combinations and Height 13 feet 6 inches.

(5) For short trips only (25 miles or less) where width is greater than 18 feet, the length must not exceed 65 feet and the weight must be legal.

(a) Single Axle — 18,540 pounds including tolerance

(b) Tandem Axle — 32,960 pounds including tolerance

(c) Gross Weight — 73,280 pounds including tolerance

V. Civilian Escort.

When a civilian escort is required for the movement of oversize or overweight equipment or materials the hauler shall abide by the following rules:

(1) Each load will be preceded by a pilot vehicle (car or pick-up) furnished by the hauler, at a distance of approximately 300 feet. The driver of the pilot vehicle will warn traffic by means of a red flag, of the approaching load at danger points such as bridges and corners where the loaded vehicle is going to make a turn.

(2) When so specified by the Iowa State Highway Commission the driver will direct traffic over all bridges in order that the loaded vehicle may cross over such specified bridges by straddling the center line.

(3) The pilot vehicle shall be equipped with a white sign 3 feet high and 4 feet wide on which the word "CAUTION" is painted in red. This sign shall be mounted on the top of the pilot car. A similar sign shall be mounted on the top of truck-tractor pulling the load. Also a sign of similar size with the word "CAUTION" in red letters across the top por-

tion and "LONG LOAD" in black letters across the lower portion of the sign, shall be placed on the rear of the load in an appropriate location so as to warn traffic approaching from the rear of the danger in passing. Two red flags shall be mounted in holders on the front bumper of both the pilot car and the truck-tractor and sufficient red flags shall be strategically placed on the rear of the load to warn the traveling public of an unusually long load.

(4) Speed of these loads shall not exceed 40 miles per hour.

(5) All traffic laws shall be obeyed.

(6) The equipment for each company desiring to provide their own escort shall be inspected by a representative of the Iowa State Highway Commission prior to the issuance of the permit.

(7) A separate escort shall be provided for each piece of equipment hauled under escort.

**RULES AND REGULATIONS
GOVERNING THE
ISSUANCE OF SPECIAL PERMITS
FOR THE MOVEMENT OF OVERSIZE
MOBILE HOMES AND HOUSE TRAILERS
BY THE
IOWA STATE HIGHWAY COMMISSION**

[Filed and indexed December 10, 1962]

Part I. Authority: Section 321.467 of the Code of Iowa.

Part II. Rules and Regulations.

For purposes of administrating these sections of the Code of Iowa the State Highway Commission will issue single trip permits for movement of house trailers and mobile homes of dimensions greater than those specified in the Code of Iowa for distances greater than twenty-five (25) miles according to the following.

A. To Whom Issued:

1. Iowa manufacturers for deliveries from the factory within Iowa to points outside of Iowa and to dealers or individuals within Iowa.

2. Iowa dealers for receiving deliveries from factories outside of Iowa and for deliveries to individuals within Iowa.

3. Individual owners moving to other points within Iowa, into Iowa, or to points outside of Iowa due to a change in the location of employment.

B. By Whom Issued:

All permits for the movement of oversize mobile homes or house trailers will be issued only through Traffic and Highway Planning Department, of the Iowa State Highway Commission in Ames, Iowa.

C. Compliance with the Code of Iowa:

Permits will be issued only after the shipper and carrier has signed and submitted an affidavit stating the object requested to be moved is a house trailer or mobile home as defined by Section 321.1—1958 Code of Iowa as amended including

a. That the vehicle is a trailer or semi-trailer equipped for use as a conveyance on streets and highways.

b. The unit shall be designed as a dwelling place, living abode or sleeping place.

c. The unit shall be equipped as a dwelling place, living abode or sleeping place.

D. General Stipulations:

The general stipulations-which apply to all special movement permits issued by the Iowa State Highway Commission shall apply to permits issued for the movement of oversize mobile homes or house trailers. These general stipulations are as follows:

1. Permits will be issued only for the movement on or by transporting vehicles which are properly registered or licensed as required by law.

2. All lights and brakes shall be maintained in good working condition.

3. All equipment and the loads thereon shall be operated according to the requirements of the Motor Vehicle Law and other laws which may be applicable.

4. No movement shall be made on Saturday, Sunday or on holidays or between the hours of sunset and sunrise on any day.

5. The State of Iowa and the Iowa State Highway Commission assume no responsibility for the property of the applicant.

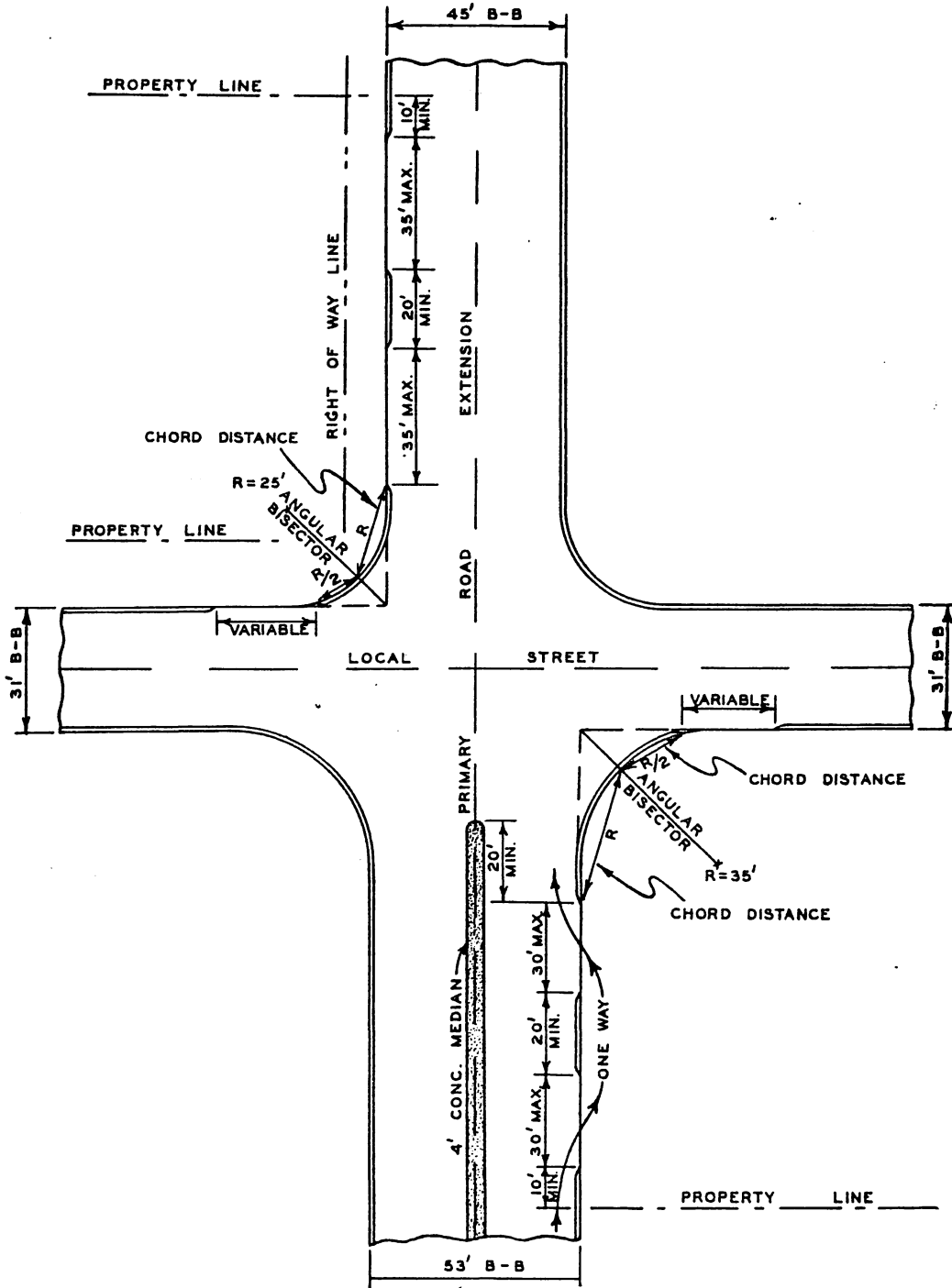
6. During the moving of a vehicle or object under a permit, the applicant shall take all reasonable precautions to protect and safeguard the lives and property of the traveling public and adjacent property owners, and shall save the State of Iowa and the Iowa State Highway Commission harmless of any damages that may be sustained by the traveling public or adjacent property owners on account of such movement.

7. The applicant shall hold the State and the State Highway Commission harmless from any damages that may result to the highway by movements made hereunder and shall reimburse the State of Iowa or the State Highway Commission for any expenditures which the State or the State Highway Commission may have to make on account of the applicant's moving operations.

8. Nothing in the permit shall be construed as waiving any load limitations which have been or which might be established on any bridge or any road which is posted with emergency bargo signs.

9. The permit and any supplements or additions thereto shall be void in case the weights or dimensions of the vehicle and load

PLATE NO. I
ENTRANCES AT INTERSECTIONS
IN BUILT-UP AREAS



as operated exceed the weights or dimensions as provided in the permit and supplements or additions thereto. Provisions of the law as to maximum weights and dimensions, Chapter 321, 1958 Code of Iowa, as amended shall then apply.

10. The permit does not grant authority for operation of any vehicle, or combination of vehicles, which is of illegal dimensions when unladen except when the overdimension vehicle is being towed.

11. The permit is valid only for the transporting of a single article which exceeds statutory size or weight limits, or both, and which can not reasonably be divided or reduced to statutory size and weight limits, except in the transportation of property consisting of more than one article exceeding the statutory size limits when the statutory weight limitations are not exceeded and the additional articles transported do not exceed statutory size in any way in which such limits would not be exceeded by the single article.

E. Special Stipulations:

The following rules shall apply to all permits issued for the movement of oversize mobile homes or house trailers for distances greater than 25 miles.

1. The movement shall be made only on a low-boy truck-tractor semitrailer combination when the trip requires the travel on 18 ft. surface width pavement for a distance in excess of ten (10) miles.

2. Over a specified route as determined by the Traffic and Highway Planning Department of the Iowa State Highway Commission.

3. Hauling vehicle and driver must be properly licensed and must have authority issued by the Interstate Commerce Commission or the Iowa Commerce Commission.

4. Hauling vehicle when unladen must not exceed the legal dimensions as specified in the Code of Iowa: Width 8 feet, height 12 feet 6 inches, and length 50 feet for combinations.

5. The power unit of the hauling or towing vehicle must have a minimum rated capacity of one and one-half tons and be equipped with dual wheels on the rear axle.

6. Vehicle and load must not exceed the following dimensions and weights:

Width—10 feet 9 inches	Length—70 feet
Height—13 feet 10 inches	Weight—Legal

7. Red flags shall be mounted on the four extreme corners of the vehicle and/or load; also single amber flashing lights of no less than six inches in diameter shall be mounted

ed on the extreme rear end of the vehicle or load whichever extends the farther distance.

8. The speed limit shall not exceed 35 miles per hour or the established speed limit whichever is lower.

9. The driver of the hauling vehicle shall give due consideration to the traveling public and shall pull over to the side of the road at safe locations in order to provide a passing opportunity for following vehicles desiring to travel faster than the prescribed speed of the hauling unit. This shall be done as soon as conveniently possible after a *queue of two or more vehicles* have accumulated in back of the hauling unit.

10. Whenever a trip can not be completed during daylight hours of a single day, the hauling vehicle and load shall be parked overnight off of the public right of way prior to sundown and shall remain there until daylight of the following day.

F. Performance Bond, Insurance and Revocation of Permits:

1. A performance bond in the amount of \$1000.00 shall be provided to the Highway Commission at the time the initial permit is issued acknowledging the stipulations of the permit and agreeing to the forfeiture of said bond to the Commission for non-compliance of any of the stipulations of the permit.

2. Public Liability Insurance in the amount of \$100,000/\$200,000 and \$20,000 Property Damage insurance shall be required on all units moving oversize mobile homes or house trailers.

3. No permit will be issued for through state movements and any secondary shipments to accomplish this purpose will be grounds for the suspension of all existing permits, the denial of all future requests for permits, and the forfeiture of the performance bond even though the secondary movement was made with a permit issued by another governmental authority.

4. A service charge of six dollars (\$6.00) will be charged for each permit issued for the movement of mobile homes and house trailers. Such fee shall be paid to the Iowa State Highway Commission prior to the time the permit is to be issued.

5. All house trailers and mobile homes being delivered to the consumer shall be registered according to the Code of Iowa and evidence that the use or sales tax has been paid to the State of Iowa shall accompany the application for its movement.

PERSONNEL DEPARTMENT

1. These rules and regulations are hereby adopted under the authority of section 8.5 of the Code of Iowa, 1958.

2. These rules and regulations shall continue in effect until such time as they may be amended or repealed by the Executive Council.

[Filed and indexed September 10, 1962]

DEFINITIONS

1. The word "director" shall hereinafter mean the State Director of Personnel.

2. "Agency" shall mean any department of the State subject to the provisions of chapter 8.5 of the Code of Iowa.

3. "Class" means a group of positions sufficiently similar as to duties performed, degree of supervision exercised or required, minimum requirements of training, experience, or skill and such other characteristics that the same title or the same test of fitness and the same schedule of compensation may be applied to each position in the group.

4. "Eligible" shall mean any applicant for employment who has passed the examination required therefor.

5. "Employee" shall mean any person holding a position in any agency subject to these rules and regulations.

6. "Probationary period" means the first six months of employment beginning with the first day employed.

7. "Permanent appointment" means the retention of an employee at the completion of the probationary period.

8. "Temporary appointment" means the appointment not to exceed six months.

STATEMENT OF POLICY

1. *Objectives:* The purpose of these rules and regulations is to establish uniformity among all departments under the Division of Personnel in matters relating to compensation, vacations, sick leave, longevity, promotion and demotion in keeping with section 8.5 of the Code of Iowa.

ORGANIZATION

1. Through the Personnel Director, the Executive Council shall adopt and establish a plan of classification and compensation for each position and type of employment in state government except for positions for which the salaries or compensation is fixed by statute.----- With the approval of the Executive Council, the Personnel Director shall make such regulations and adopt such methods of qualifying employees for positions as will make the plan effective and shall prescribe rules to provide for personnel administration which shall include rules governing appointments, promotions, demotions,

transfers, separations, vacations and sick leave as provided by law and hours of employment.

STATE CLASSIFICATION and COMPENSATION PLAN

1. *Preparation:* The plan shall be developed by the Division of Personnel after consultation with agency heads, supervisory officials and persons technically familiar with the character of the work. The plan shall include for each class the proper position titles, salary range, position number, maximum and minimum compensation for each class and progressive steps within each class. All classes or positions common to various agencies in state government shall have the same title and the same salary range.

2. *Table of Organization:* There shall be maintained by the Division of Personnel and each state agency a table of organization showing at all times the established positions existing.

3. *Personnel Rosters* There shall be maintained by the Division of Personnel a roster showing the name, position, salary, and such other detailed information as deemed necessary for each employee.

4. *Assignment of Positions:* Every position in an agency shall be assigned by the Division of Personnel to one of the classes established by the classification and compensation plan and such assignment shall be subject to approval of the Executive Council.

5. *Interpretation and Effect of the Classification and Compensation Plan:*

(A) *Starting Salaries:* The lowest or minimum rate shall be the entrance rate which shall apply to any person appointed. Exceptions may be made by the Executive Council when in filling certain positions it is necessary to attract applicants of special skills, training or experience. In these instances, the starting salary may be at a step other than the minimum set forth for that position.

(B) *Pay Increases and Decreases:* Increases in pay for employees shall be made on the basis of merit by successive steps from the minimum to the maximum within the established classification and decreases shall conform to these same steps. Pay increases and decreases shall be effective on the first of the month.

(B-1) An employee who renders satisfactory service for the probationary period may be recommended for a one step salary increase and may be recommended, based on meritorious service, for an additional step increase upon the completion of each six months period thereafter until the top of the salary range is attained.

(B-2) An employee whose services are deemed unsatisfactory may not be recommended for a salary increase and may be subject to salary reduction, demotion, or dismissal.

(B-3) Upon promotion or transfer an employee shall have his salary increased to the initial step of his new classification if his previous salary was below same. If the present salary falls within the new classification, the agency may recommend that no change be made in the existing rate or may for meritorious reasons, recommend an increase to the next higher step in the new classification.

(B-4) A person re-employed shall be paid within the salary range currently in effect for that position.

APPLICATION and EXAMINATION

1. *Application*: Application for any position shall be made upon the prescribed form and may be obtained from the Division of Personnel upon request of the applicant.

2. *Examination*: Examination of applicants for all positions in agencies operating under the Division of Personnel shall be given under the supervision of the Division of Personnel when in the judgment of that Division the giving of an examination will subserve the best interests of the state.

(A) Examinations for any position may be open to state wide competition except when given for promotional purposes.

(B) Examinations are to be practical in nature and designed to reveal the capacity of the applicant for the position for which he is competing as well as his general background and related knowledge. Examinations may be written, oral, physical, or may be in the form of a demonstration of skill or may be any combination of these in order to qualify the applicant for employment, promotion or transfer.

(C) Professional personnel of the following classes who have passed state board examinations and are properly certified by the State Examining Board are eligible for employment in their specialized field without further written examination:

- | | |
|---------------|---------------------------------|
| 1. Attorneys | 5. Veterinarians |
| 2. Doctors | 6. Certified Public Accountants |
| 3. Engineers | 7. Registered Nurses |
| 4. Architects | 8. Dentists |

3. *Registers*: The Division of Personnel shall prepare a list of applicants taking an examination placing their names in order of the grade received. This register of examination will be retained and in force until such time as the Personnel Director shall direct. The Director may remove a name from the register for:

- a. Falsifying an application.
- b. Inability to locate an applicant.
- c. Refusal of an applicant to accept an offer

of employment in an agency or locality for which application was made.

APPOINTMENT

1. When any agency desires to fill a vacant position, said agency shall notify the Division of Personnel on the prescribed form. The Division of Personnel will then select qualified applicants for that position and arrange for interviews with the agency heads. After selection is concluded, the required information will be submitted to the Division of Personnel on a P-3 form and the agency will await the return of the approved form before placing the employee on their payroll. All appointments must be approved by the Division of Personnel.

(A) *Emergency appointment*: When the immediate services of a person is required and time does not permit the appointment to be made in the usual manner, the agency may appoint the person for a period not to exceed one month.

(B) *Soldiers Preference*: Preference in appointments shall be given to war veterans in accordance with the provision of the Code of Iowa.

(C) *Transfers*: Interagency transfers may be made upon approval of the Division of Personnel and with the consent of both agencies concerned.

(D) *Forms to be used*: All changes effecting salary or status of any employee must be submitted to the Personnel Division on the forms prescribed by them.

HOURS of SERVICE, HOLIDAYS, VACATIONS, SICK LEAVE, ETC.

1. *Hours of Service*: The work day for employee shall be an eight-hour day.

2. *Work Week*: The normal work week shall be defined as the five days Monday through Friday; thus, a total of forty hours per week.

3. *Holidays*: The following holidays will be regularly observed by state employees. However, the Executive Council may at any time add to, delete from, alter or extend any of these days:

New Years Day	Labor Day
Good Friday (½ day)	Veterans Day
Memorial Day	Thanksgiving and
Fourth of July	Friday following
	Christmas

To be eligible to receive pay for a holiday, an employee must have been at work on the working day preceding and following said holidays, except:

1. When the employee is on vacation for a period wherein a holiday occurs.
2. When an employee is on sick leave which is substantiated by a doctor's certificate.

4. *Coffee Breaks:* Coffee breaks are extended to employees each morning and afternoon and may be regulated by the department head as to the time, not to exceed fifteen minutes, away from his work for the purpose of enjoying these breaks. This is to be considered a privilege and not a right.

5. *Vacations:*

(A) As prescribed in the Code of Iowa, vacations are as follows:

1. After one year service—one week
2. After two years service—two weeks
3. After ten years service—three weeks

(B) All vacations must be taken in accordance with department work requirements and with approval of the department head.

(C) An employee working less than full time is not entitled to vacation with pay.

6. *Sick Leave:* Sick leave shall accrue at the rate of thirty days per year except that the total shall not exceed ninety days.

(A) An employee must have completed at least one month employment to become eligible for sick leave.

(B) An employee working less than full time is not entitled to sick leave with pay.

(C) A physicians certificate may be required by the department head to substantiate time off for sick leave.

7. *Continuous Employment:* Employment will not be considered as broken when:

(A) An employee is on a leave of absence without pay for a predetermined length of time and returns to work at the expiration of that period. However, such time on leave shall not be considered in computation of sick leave, vacation or longevity.

(B) An employee is on military leave.

(C) An employee is transferred from one agency to another.

(D) An employee is on sick leave.

8. *Re-employment:* Upon re-employment any employee shall have deducted from previously earned eligibility time the length of time away from state employment. This formula is to be applied in computation of eligibility for longevity.

9. *Military Service:* Any state employee may participate in Army or Navy Reserves or National Guard activities and may receive compensation from the government. Time for annual training periods or cruises will be granted to participating employees with full pay and employees will be granted their regular earned vacation in addition. Any state employee belonging to an Army or Navy Reserve or National Guard unit which is called to active state or federal service or who may be otherwise inducted into military service, shall be entitled

to a leave of absence from civil employment without loss of status and without loss of pay for the first thirty days of such absence.

LONGEVITY

1. *Purpose:* The aim of longevity pay is to provide reward for long and satisfactory service to the State of Iowa.

2. *Limitation:* The maximum for each step of longevity shall be \$300 and no individual may receive more than four steps.

3. *Coverage:* Longevity shall be granted to all qualified employees in all agencies operating under the Division of Personnel subject only to agencies funds available.

4. *Eligibility:* An employee will be granted one longevity step upon completion of five years employment and may receive an additional step upon completion of each five year period thereafter provided that no person may receive more than four steps and that no step shall exceed \$300. In computing the length of employment for the purpose of longevity, all time engaged in the employment of the state shall be allowed, less the length of time between periods of employment. Employees working less than full time and all time spent less than full time employment of the state will not be eligible for longevity.

5. *Promotion or Demotion:* When an employee has earned longevity pay prior to promotion or demotion to another wage classification range, he shall have added to his base salary in the promoted class the same number of longevity steps as previously earned.

6. *Miscellaneous:*

(A) The Personnel Director may require employees to submit a certificate of employment before approving longevity pay. In no instance may employment prior to January 1, 1940 be credited to an employee for computing longevity pay.

(B) Beginning on the date these articles are approved by the Executive Council, the following plan shall be put into effect in order to provide those employees deserving of longevity pay with as many steps as have been earned in the shortest time possible without placing undue burden on the departmental budget.

1. Those employees entitled to one step longevity will receive one step at once.

2. Those employees entitled to two steps longevity will receive one step at once, another beginning next biennium.

3. Those employees entitled to three steps longevity will receive two steps at once and the third beginning next biennium.

4. Those employees entitled to four steps longevity will receive two at once and two beginning next biennium.

(C) If the departmental budget is adequate, these steps may be granted sooner than outlined in the preceding if the department so desires. In the event the budget will permit granting of only a part of the earned longevity, consideration is to be given first to those employees having the longest tenure.

APPROVAL AND EFFECTIVE DATE

Approved by the Executive Council of the State of Iowa and effective this first day of September, 1962. [Filed September 10, 1962]

PHARMACY EXAMINERS

[Filed and indexed August 20, 1962]

Adopted by the Iowa Pharmacy Examiners on July 18, 1962:

Any person making application to the Pharmacy Board to be licensed by examination after January 1, 1963, must have completed one year

of internship under the Iowa program and at least three months of which must be acquired after graduation from an approved college of pharmacy. Any internship on file in the office of the Pharmacy Examiners prior to January 1, 1963, will be credited toward the one year of internship.

PUBLIC INSTRUCTION DEPARTMENT

Pursuant to the provisions of Section 8(6a), Chapter 285, Code of Iowa, the following paragraphs have been adopted and added to Section VII, relating to the use of school buses and appearing on page 281 of I.D.R. 1958.

[Filed and indexed July 12, 1962]

3. Civil Defense projects may be recognized by the board of directors of any school district as an authorized extracurricular activity under the following conditions:

A. Such activity may take the form of, but need not be restricted to:

1. First Aid Classes.
2. Study and distribution of materials relating to community survival, fall-out shelters, radiation detection, and other pertinent disaster measures.
3. Exercises and field trips related to the above matters.
4. Cooperation with local, state, and national authorities, both civil and military, and interested organizations, in carrying out Civil Defense exercises and in planning and making preparations for passive defense in time of actual emergency.

B. The use of school buses for field trips and exercises, and the planned use of school buses in connection with actual emergency procedures to be carried on in cooperation with local, state, or national authorities, civil or military, is hereby defined as properly incident to such authorized extracurricular activity.

C. All such projects, except an actual emergency operation where time is of the essence, shall have prior approval of the State Department of Public Instruction.

D. The bus shall be driven by an approved driver holding a Chauffeur's License and a regular School Bus Driver's Permit except that in actual emergency situations, where regular

drivers are not available, certain other drivers, including students and teachers, may be used providing the following conditions are met:

The driver shall

1. Be approved by the local board of education.
2. Be at least 16 years of age and not more than 65 years of age, be physically and mentally competent, and not possess personal or moral habits which would be detrimental to the best interests of the safety and welfare of the children transported.
3. Have an "Emergency School Bus Driver's Permit" issued by the State Department of Public Instruction.

A. To qualify for this special permit, the applicant must pass a physical examination which shall indicate the following:

1. Sufficient physical strength to handle the bus with care.
2. Possession of full and normal use of both hands, both arms, both feet, and both legs. Amputation of an arm or foot will disqualify the applicant. Amputation of more than two fingers of the hand will disqualify the applicant. In other words, the applicant should have one complete hand, and the thumb and at least two fingers of the other hand to qualify. Individual evaluations will be made for applicants who have parts of fingers missing.
3. Freedom from mental, nervous, organic, or functional disease such as epilepsy, paralysis, insanity, diabetes, abnormal blood pressure, heart ailments or any disease that may cause a tendency to fainting. Blood pressure in excess of 170 (systolic) and 100 (diastolic) taken in a sitting position will disqualify the applicant in the absence of a qualified physician's recommendation and satisfactory statement covering significance of high pressure.

4. At least 20/40 vision in each eye, either normally or after correction. If one eye is near normal, visual acuity within the limits of 20/100 in the other eye is permissible. If glasses are required to bring the vision within above limits, the glasses must be worn at all times when driving the bus. Persons with tunnel or barrel vision may not be used. The

driver must have near normal depth perception. Color blindness in a driver is undesirable.

5. Sufficient hearing, in both ears to be able to hear sirens, whistles, warning bells, signals, and other sounds related to safe operation of school buses. Applicant must meet this requirement without the use of a hearing aid.

DEPARTMENT of PUBLIC SAFETY

Pursuant to authority granted to the Commissioner of Public Safety of the State of Iowa by Section 321.4, Code of Iowa 1962, the following rules and regulations pertaining to motor vehicle testing stations are hereby adopted:

[Filed and indexed September 20, 1962]

MOTOR VEHICLE TESTING STATIONS

The Department of Public Safety has certain obligations under the motor vehicle law as the same pertain to motor vehicle testing stations as follows:

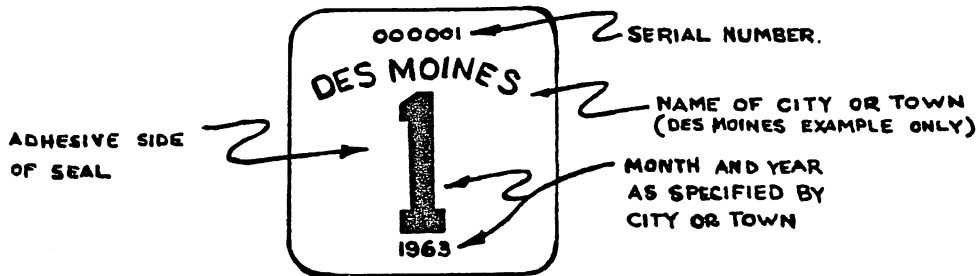
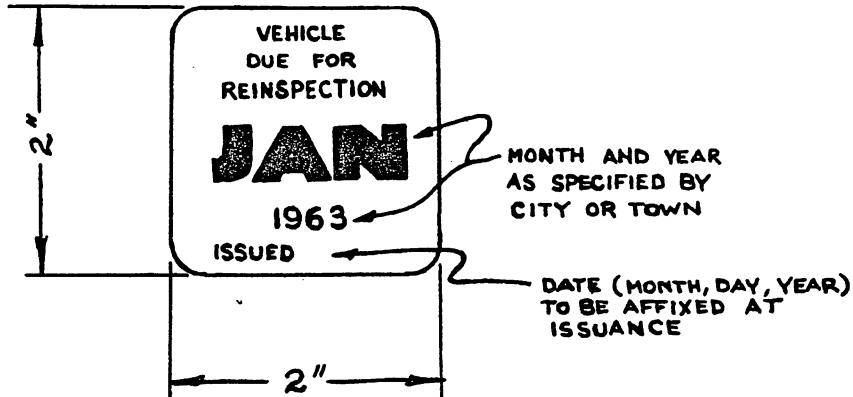
1. Prescribing the shape, size, color and inscription of a sticker used for vehicles passing the tests provided.

ARTICLE I

Inspection Sticker

Section 1. The inspection sticker affixed upon the windshield of any motor vehicle so passing the tests as prescribed shall substantially comply with the following requirements:

A. Shape, size and inscription:



B. Color.

a. The inspection stickers shall be of a distinctively different color each period of inspection.

b. There shall at all times be a marked contrast between the sticker and the inscription, letters or numerals thereon.

c. Any and all of the following colors may be used: Red, yellow, green, blue, black, white.

Pursuant to authority granted to the Commissioner of Public Safety of the State of Iowa by Section 321.4, Code of Iowa 1962, the following rules and regulations pertaining to motor vehicle testing stations are hereby adopted:

[Filed and indexed November 14, 1962]

MOTOR VEHICLE TESTING STATIONS

The Department of Public Safety has certain obligations under the motor vehicle laws as the same pertain to motor vehicle testing stations, to wit:

Supervision and control of the type of tests and facilities for conducting these tests in any motor vehicle testing station (Section 321.245, Code of Iowa 1962).

1. *Supervision of Tests and Facilities*

1.1 Inspection by Commissioner. The Commissioner of Public Safety may inspect any and all motor vehicle testing stations at his discretion to determine whether the type of tests are being administered in conformity therewith and to determine whether facilities for conducting these tests are adequate and to insure a high level and a uniform standard of tests from all stations.

2. *Facilities*

2.1 Motor vehicle testing stations must be equipped to test both domestic and foreign passenger vehicles.

2.2 Motor vehicle testing stations must be equipped to test commercial vehicles, both domestic and foreign.

2.3 Facilities should be maintained as a clean and orderly place of business.

2.4 Adequate space must be provided for inspection purposes. Inspection equipment should be spaced to gain the most effective use and to expedite inspection.

2.5 All inspection equipment must be installed and used in accordance with the manufacturer's recommendations, must be inspected frequently and maintained to insure proper functioning.

3. *Required Equipment*

3.1 Definition. Required equipment is equipment which vehicles, motor vehicles or classes of vehicles, motor vehicles are required to have by applicable law and regulation.

3.2 Inspection Procedure. Items to be checked:

3.2.1 Legal registration (certificate and plates.)

3.2.2 Vehicle glazing.

3.2.3 Body items.

3.2.4 Brakes.

3.2.5 Tires.

3.2.6 Lighting systems.

3.2.7 Miscellaneous equipment.

3.2.8 Exhaust system.

3.2.9 Emergency warning devices.

3.3 Causes for Rejection. Noncompliance with equipment requirements of applicable laws and regulations shall be cause for rejection.

4. *Legal Registration*

4.1 Definitions

4.1.1 Legal Registration. Registration receipt either original or renewal and registration plate or plates.

4.2 Inspection Procedure

4.2.1 Visual.

4.3 Causes for Rejection

4.3.1 Registration plate or plates not securely fastened in a horizontal position to the vehicle for which the same is or are issued so as to prevent the plate or plates from swinging.

4.3.2 Registration plate numbers not in agreement with registration receipt.

4.3.3 Registration plates not clearly visible and legible.

4.3.4 Registration certificate not plainly visible.

5. *Vehicle Glazing*

5.1 Definitions

5.1.1 Safety Glass. Any product composed of glass, so manufactured, fabricated, or treated as substantially to prevent shattering and flying of the glass when struck or broken or such other or similar product as may be approved by the commissioner (Section 321.445, Code of Iowa 1962).

5.1.2 Cloudiness. Any degree of discoloration or separation discernable to the eye. Windshields approved with a tinted band across the top must not be confused with the cloudiness restrictions.

5.1.3 Approved Safety Glass. The list of approved safety glass compiled by the Commissioner of Public Safety. Such list must be conspicuously displayed in the motor vehicle testing facility.

5.2 Inspection Procedure

5.2.1 Check all safety glazing materials for the manufacturer's trademark and check trademark with approval list.

5.2.2 Check windshield and all windows for cracks and sharp edges.

5.2.3 Check windshield and all windows for unauthorized materials or conditions which obscure driver's view.

5.2.4 Check rear window for visibility.

5.3 Causes for rejection

5.3.1 Unmarked or improperly designated safety glazing materials.

5.3.2 Nontransparent materials used to replace the vehicle glass or glazing materials.

5.3.3 Breaks, cracks, discolorations, cloudiness, badly scratched windshields, or for breaks, cracks, discolorations or cloudiness to the immediate right, left or rear of the driver which interfere with his vision.

5.3.4 Vehicle windows which show sharp edges, are badly scratched, broken, or discolored, or cloudy.

5.3.5 Wiper blade scratches on windshield if severe enough to distort vision.

5.3.6 Rear window visibility is unsatisfactory, unless adequate vision to the rear is provided by proper outside mirror.

6. Body Items

6.1 Inspection Procedure

6.1.1 Check for defective or dislocated parts projecting from vehicle.

6.1.2 Check floor pans.

6.1.3 Check bumpers, fenders and frames for protruding or broken sharp edges.

6.2 Causes for Rejection

6.2.1 Bumpers, fenders, exterior sheet metal and moldings having broken, sharp edges, or abnormal protrusions extending beyond normal vehicle extremities so to constitute either separately or collectively such an unsafe condition as to endanger any person.

6.2.2 Floor pans rusted through, so as to endanger any person by permitting passage of exhaust gases into the body of the vehicle.

7. Brakes

7.1 Definitions

7.1.1 Service Brake. The primary brake for retarding, stopping, and controlling a vehicle.

7.1.2 Parking Brake. The brake independent in application from the service brake and is used for holding a vehicle while parked.

7.1.3 Pedal Reserve. The amount of the total pedal travel left in reserve when the pedal is depressed to the brake applied position.

7.2 Inspection Procedure

7.2.1 Simple Tests and Visual Inspection Procedures (for inspection programs which must accommodate a large volume of vehicles)

7.2.1.1 Brake hydraulic system. Test vehicle in a standing position. The driver should be able to maintain brake pedal height under moderate foot force (40-60#) for one minute.

Cause for Rejection: brake pedal height cannot be maintained for one minute.

7.2.1.2 Pedal reserve. Test vehicle in a standing position. With the brake pedal depressed under moderate foot force, (40-60# in nonpowered systems and 15-20# in power assisted systems), there should be a minimum of approximately $\frac{1}{3}$ of the total available (manufacturer's specification) pedal travel remaining. The engine should be running when checking brake systems having power assisted hydraulic systems.

Cause for Rejection: less than approximately $\frac{1}{5}$ of the total available pedal travel remaining when pedal is depressed under moderate foot force.

7.2.1.3 Service Brake. Test vehicle on a substantially level, dry, smooth, hard surface road or area that is free of loose material, oil, or grease. Using the service brake only, the stopping ability of the vehicle should be tested. Brake tests on the open highway should be at a speed of 20 mph; such tests in an inspection station at a speed ranging from 4 to 8 mph. In either instance the vehicle must stop within the statutory requirement and must not pull to the right or left.

7.2.1.4 Parking Brakes. Check by parking the vehicle on grade upon which operated. Using only the parking brake system, the vehicle should be able to be safely parked in this position without using the total available actuator stroke.

Cause for Rejection: parking brake fails to hold vehicle on test grade.

7.2.2 Brake Testing Equipment Procedures

7.2.2.1 Service Brake. The vehicle so tested must have a total braking effort of at least sixty percent (60%) of the weight of the vehicle which must be distributed not more than seventy percent (70%) on the front wheels nor less than thirty percent (30%) on the rear wheels. Corresponding wheels, front or rear, must show at least sixty percent (60%) of the braking effort of the opposite wheel. Tractor-trailer units must be inspected separately as to tractor and trailer.

8. Tires

8.1 Inspection Procedure

8.1.1 Visual.

8.2 Causes for Rejection

8.2.1 Solid rubber tires having less than one inch of rubber above the edge of the flange of the entire periphery on the entire traction surface.

8.2.2 One or more pneumatic tires worn to the extent that more than two layers of fabric or cords are exposed on the entire traction surface.

8.2.3 A tire or tires having on its periphery any block, stud, flange, cleat, or spike or any other protuberances of any material other than rubber which projects beyond the tread of the traction surface of the tire or tires, except it shall be permissible to use tire chains of reasonable proportions upon any vehicle when required for safety because of snow, ice, or other conditions tending to cause a vehicle to skid.

9. Lighting Systems

9.1 General

9.1.1 Road lighting equipment must be inspected to determine if the same complies with distribution requirements specified in Sections 321.409 and 321.417, Code of Iowa 1962.

9.1.2 Rear lamps must comply with Sec-

tions 321.387 and 321.388, Code of Iowa 1962.

9.1.3 All other lamps and signal devices, including but not limited to directional signal devices, shall meet the requirements and limitations as set forth in Chapter 321, Code of Iowa 1962.

9.1.4 Optional equipment shall not be the basis for rejection providing the same shall meet the requirements and limitations set forth in Chapter 321, Code of Iowa 1962.

9.1.5 Headlight testing equipment may be used in the motor vehicle testing station. However, such devices must be maintained in good working order and be capable of testing all types of approved lighting equipment. When no longer usable they must be replaced or other facility provided.

9.1.6 Reflectors and other safety devices when required shall meet the requirements and limitations set forth in Chapter 321, Code of Iowa 1962.

9.2 Inspection Procedure

9.2.1 Beams should be inspected for focus and aim, either on a screen at a distance of 25 feet ahead of the headlamps or with inspection equipment which gives essentially equivalent results.

9.3 Causes for Rejection

9.3.1 Any bulb in any lamp required by law or regulation which fails to function properly.

9.3.2 A cracked, broken, or missing lens.

9.3.3 A lens that is rotated, upside down, wrongside out, or is otherwise incorrectly installed.

9.3.4 A lens marked "left" or "right", not appropriately installed.

9.3.5 A separable type lens, the name of which does not correspond with the name stamped on the lamp body, unless it is specifically approved for use with that lamp body.

9.3.6 A headlamp with dirt or moisture inside, any obvious discoloration, contamination, or reflector deterioration.

9.3.7 A lamp which is not securely fastened to the vehicle.

9.3.8 A lamp showing a beam of color contrary to law or regulation.

9.3.9 Any lamp or lens which is turned or inclined so that its light is not properly directed.

9.3.10 Any lamp or reflex reflector not of an approved type when approval is required.

9.3.10.1 The list of approved lighting devices and safety devices compiled by the commissioner must be conspicuously displayed in the motor vehicle testing facility.

9.3.11 A cracked, broken, missing lens or reflex reflector.

10. Miscellaneous Equipment

10.1 Horn

10.1.1 A motor vehicle or vehicle not

equipped with a horn in good working order must be rejected.

10.1.2 A motor vehicle or vehicle equipped with a horn or other warning device emitting an unreasonably loud or harsh sound or a whistle must be rejected.

10.2 Rear-view Mirror

10.2.1 A motor vehicle not equipped with a mirror so located as to reflect to the driver a view of the highway for a distance of at least two hundred feet (200 feet) to the rear of such vehicle must be rejected.

10.3 Windshield wipers

10.3.1 The windshield on every motor vehicle shall be equipped with a device for cleaning rain, snow, or other moisture from the windshield, which device shall be so constructed so as to be controlled or operated by the driver of the vehicle. Any motor vehicle not so equipped must be rejected.

11. Exhaust System

11.1 Inspection Procedure

11.1.1 The exhaust system should be examined visually. Rusted or corroded surfaces should be given attention.

11.2 Causes for Rejection

11.2.1 Holes, leaking seams, or loose interior baffles in the muffler.

11.2.2 A muffler cutout, muffler by-pass, or similar device.

12. Emergency Warning Devices

12.1 Definitions

12.1.1 Include lanterns, electric emergency lanterns, fuses, reflector-type flares, and flags.

12.2 Inspection Procedure

12.2.1 When emergency warning devices are required by statute or regulation, they should be checked in accordance with the provisions of such law or regulation.

12.3 Causes for Rejection

12.3.1 Not of an approved type, make, model, number of units, or capacity.

12.3.2 Not in operating condition.

Pursuant to authority vested in this department by Section 321.4, Code of Iowa, the following rules and regulations pertaining to the use of emergency equipment on privately owned motor vehicles and the issuance of permits for the use thereof are hereby adopted.

[Filed and indexed November 13, 1962]

EMERGENCY EQUIPMENT ON PRIVATELY OWNED MOTOR VEHICLES AND THE ISSUANCE OF PERMITS FOR THE USE THEREOF

I. Definitions

A. Authorized Emergency Vehicle: Defined by Section 321.1(26), Code of Iowa.

B. Ambulance: A vehicle which is designed and used primarily for the conveyance of injured or ill persons which is acceptable as such by the Commissioner of the Department of Public Safety.

C. Rescue Vehicle: A vehicle used to extricate or to assist persons in dangerous situations involving their bodily welfare.

D. Disaster Vehicle: Same as rescue vehicle.

E. Emergency Equipment: Warning lights, sirens, and any and all types of equipment or devices which can be mounted on or carried in a motor vehicle which is designed for or may be used to warn persons or other motorists of the approach of or the presence of the motor vehicle which is so equipped.

II. Flashing Lights.

The use of flashing lights on motor vehicles is prohibited, except as a means of indicating a right or left turn or intention of stopping or on the following enumerated vehicles:

A. Authorized emergency vehicles.

B. Rural mail carriers may use a flashing white or amber, or any shade of color between white or amber, dome lights on their vehicles when outside the corporate limits of any city or town when stopping on or near the highway while in the process of delivering mail. No permit is required for this type of light to be used by a rural mail carrier.

C. Volunteer firemen may display and use a flashing blue light on their privately owned vehicles. However, a permit must be obtained from the Commissioner of Public Safety before such display or use is authorized.

III. Red lights on the front of motor vehicles.

No person shall operate or move any motor vehicle or equipment upon any highway which has any lamp or device thereon which displays or reflects a red light visible from directly in front of such vehicle. This provision shall not apply to authorized emergency vehicles.

IV. Government owned motor vehicles.

All motor vehicles which are owned or operated by the federal, state, county, or municipal governments may be classified as authorized emergency vehicles by such governmental agency and said agencies do not need to procure a permit from this department to equip and use emergency equipment on such vehicles.

V. Privately owned motor vehicles.

All motor vehicles which are privately owned must be issued a permit from the Commissioner

of Public Safety before such privately owned vehicles may be equipped with and use emergency equipment.

1. The Commissioner is authorized to designate a privately owned ambulance, rescue or disaster vehicle as an authorized emergency vehicle and to issue a certificate of designation therefor, upon written request being made on forms provided by the Department and a showing of necessity for such designation.

2. The Commissioner may revoke such certificate of designation upon a showing of abuse thereof.

VI. Authorization to sheriffs and their deputies.

Sheriffs and their authorized, full time, compensated deputies may be given permits to operate their privately owned vehicles as rescue or disaster vehicles.

VII. Authorization to Chiefs of Police and Town Marshals.

Chiefs of Police, Town Marshals or Chiefs of organized, full time, compensated Fire Departments may obtain a permit for the use of emergency equipment on their privately owned vehicles when the Department of Public Safety determines that the public welfare calls for the use of such equipment and when the permit is requested by the City Council and signed by the Mayor of the city or town in which the applicant resides.

VIII. Applications which will be considered.

Only those vehicles which are specifically mentioned herein, or by law, or those vehicles which meet the requirements as set out herein will be considered as subjects for which a permit will be issued.

IX. Types of emergency equipment which is subject to approval.

When application is made for a permit to operate any emergency equipment consisting of lighting devices, the applicant will not receive consideration for a permit unless the light to be used is on the Commissioner's list of approved lighting devices.

X. Application form.

An application for designation of a privately owned motor vehicle as an authorized emergency vehicle shall be made on the following form. These forms may be obtained from the Commissioner's office.

APPROVED BY: _____ ON: _____

Application for Designation of Vehicle as "Authorized Emergency Vehicle"

(Complete in Duplicate)

TO THE COMMISSIONER OF PUBLIC SAFETY OF THE STATE OF IOWA:

Application is hereby made for designation of the vehicle, below described, as an "authorized emergency vehicle":

- Your County _____
- (1) Your Name _____ Your Age _____
 Regular Occupation _____ Address of Owner _____
- (2) Description of vehicle: Make _____ Year _____ Type _____
 Registration No. _____ Gross Weight _____ Serial No. _____
- (3) The undersigned has insurance coverages with _____ and as
 covered by _____ Insurance Co. of _____ liability coverage. Check if no
 coverage ().
- (4) Exact Factory Description, (and specify whether or not Flasher type light), of the
 emergency equipment to be used _____
 Siren type description _____
- (5) State if vehicle is to be used as an ambulance, rescue or disaster vehicle _____
 Specify in detail the full, and *only* uses of the vehicle _____
- (6) State the full names, ages, and addresses, plus occupations of all persons who will
 operate this vehicle at any time. _____

I CERTIFY THAT THE INFORMATION ABOVE PROVIDED IS A FULL DISCLOSURE, AND IS TRUE AND CORRECT. AND I FULLY UNDERSTAND THAT ANY NONCOMPLIANCE WITH THE LAW, OR MISREPRESENTATION IN THIS APPLICATION MAY RESULT IN REVOCATION OF THIS PERMIT AND PENALTIES AS THE LAW PROVIDES.

STATE OF IOWA) SS
COUNTY OF _____)

Owner of Vehicle

Subscribed and sworn to before me, by owner of vehicle on this _____ day of _____, 19_____

Notary Public

Said application must be submitted in duplicate, must be notarized, filled out completely, and must be accompanied by two (2) photographs of the vehicle. The photographs should be no less than three (3) inches by three (3) inches and show a side and a front view of the vehicle.

XI. Mayor's Certificate of necessity.

The following "Certificate" must be completed in duplicate and accompany the application for all permits which are requested for the use of emergency equipment on the privately owned motor vehicles of Chiefs of Police or Iowa Marshals.

CERTIFICATE

I, _____, being a Mayor of _____, Iowa, do hereby certify that the City Council, of which I am presently Mayor, has by resolution, duly executed, requested the State Department of Public Safety to issue a vehicular emergency permit to _____ who is a duly authorized, full time, fully compensated peace officer, engaged in law enforcement work in our City or Town.

It is understood and agreed that any permit the Department of Public Safety may issue on the basis of the authorization of this certificate, is granted subject to the provisions of this certificate, and subject to the conditions, as represented, continuing. Any change in the conditions or provisions as represented by this certificate, or by the permit application form, as executed, will terminate, by force of law, the permissions granted by the permit.

Mayor of _____, Iowa.

REGENTS, BOARD OF

Pursuant to the authority conferred upon it by Iowa Code Section 262.9(3) (1962), the rules and regulations of the State Board of Regents under title "A. State University of Iowa . . . 7. College of Nursing", with the exception of the last paragraph thereof, "Practical Nursing Program", are hereby rescinded effective September 1, 1962, and the following adopted in lieu thereof, effective from and after September 1, 1962:

[Filed and indexed July 18, 1962]

Basic Program Leading to the Degree of Bachelor of Science in Nursing

Applicants must file with the application and official transcripts a certified copy of the birth certificate. Admission will be based upon academic achievement, performance in required examinations, the results of a required physical examination, and, if necessary, personal interviews.

All students finishing the Basic Nursing Program must have been registered in a School of Nursing for at least three years, according to the statutes of Iowa.

Applicants for Nursing (Basic Degree Program) must present:

I. One year of college work in an accredited liberal arts college, including satisfaction of the following minimum requirements:

A. Thirty semester hours of college level work:

1. Rhetoric: State University of Iowa transfer applicants must have satisfied the Rhetoric requirements of the College of Liberal Arts at the State University of Iowa.

Applicants from other institutions may qualify by completing 6 semester hours of credit in English Composition and Rhetoric, or 6 semester hours of English Composition and Rhetoric and Speech combined.

2. Mathematics: All applicants must have completed 2½ units of Mathematics at the secondary school level or scored at a satisfactory level on the Mathematics battery of the American College Tests, or completed a college course in Mathematics comparable to, or higher than Intermediate Algebra (22:3).

3. Chemistry: State University of Iowa transfer applicants must have completed 8 semester hours of college credit in courses prescribed for pre-nursing students in the College of Liberal Arts at the State University of Iowa.

Applicants from other institutions may qualify by completing 4 semester hours of Inorganic Chemistry.

4. Orientation to Nursing: One semester hour required of pre-nursing students enrolled in the College of Liberal Arts at the State University of Iowa.

B. A cumulative college grade-point average of "C" plus (2.2) on all college work attempted.

II. Applicants are required to complete the American College Tests.

III. Applications for admission and required official transcripts must be filed with the Director of Admissions before September 1 for the class to enter in September.

General Nursing Program for Registered Nurses

Admission is based upon professional credentials and references, preadmission examinations, and personal interviews.

1. All applicants must be registered nurses or eligible for licensure.

2. All applicants must be graduates from state approved schools of nursing.

As the number of applicants that can be accepted is limited by laboratory and teaching facilities, the Admissions Committee will select the candidates presenting the best academic backgrounds for additional work in nursing.

SOCIAL WELFARE DEPARTMENT

STANDARDS FOR CHILDREN'S AGENCIES

[Filed and indexed July 25, 1962]

The Rule appearing in the 1962 I.D.R., on Pages 496 through 506, relating to Standards for Children's Agencies filed September 13, 1954, is hereby amended by striking the following:

Page 496 — In column two, strike the title, *STANDARDS FOR CHILDREN'S AGENCIES*, and the last two paragraphs of that column;

Pages 497 through 505 — Delete the entire content;

Page 506 — Strike all of column one and the first two paragraphs of column two down to the heading, *STANDARDS FOR CHILDREN'S BOARDING HOMES*, and inserting in lieu thereof:

LICENSING REQUIREMENTS FOR INSTITUTIONAL CARE

The following rules and regulations for children's institutions provide for the conduct of those "Children's Boarding Homes" defined in Chapter 237, Code of Iowa, which offer care to six or more children.

1. ORGANIZATION AND ADMINISTRATION

1.01. Profit and nonprofit institutions shall maintain financial solvency which insures adequate care of the children and youth for whom responsibility is assumed and shall have sufficient resources, predictable income, or both, not totally dependent upon current fees, for a three months' operating period.

2. PERSONNEL AND PERSONNEL PRACTICES

2.01. Personnel standards shall be in writing, presented to each new employee and shall be consistent with the Iowa Labor Statutes.

2.02. Only persons between the ages of 18 and 70, of good moral character, intellectual capacity and sound mental and physical health shall be employed to provide direct child care services.

2.03. The sound health of every staff member shall be evidenced by a physical examination prior to his employment and every three years thereafter unless necessitated more frequently due to the employee's health.

2.04. A personnel record shall be maintained for each employee setting forth the following information:

Name and address of employee	Position in the Agency
Social Security number of employee	Date of discharge or resignation
Date of birth	Records of physical examinations as required
Date of employment	Hours of work
Experience and education	
References (Information from three sources)	

2.05. Each institution shall establish written ratios of child care staff to the children under care in accordance with the needs of the children which shall be approved by the State Board of Social Welfare.

There shall be at least one staff person on duty in each building who is readily accessible to the children at all times. For girls over the age of six years, this person shall be a women. A second staff person shall be on call and immediately available for duty in the event of an emergency.

3. BUILDINGS, GROUNDS AND EQUIPMENT

3.01. The sanitary and health measures of the Department of Health shall be met.

3.02. Each institution shall secure on annual fire inspection which shall meet the approval of the state fire marshal and shall meet the recommendations thereof.

3.03. Local building and zoning ordinances shall be met.

4. SERVICES

4.01. The institution shall have written policies governing the type of care offered, the requirements for admission, and the provisions made for discharge.

4.02. The institution shall have written authorization prior to admission to provide care for each child, including authorization for medical and surgical care and hospitalization in an emergency. These authorizations shall be signed by parent(s) or guardian and shall be filed in the child's record.

4.03. A medical and dental health program shall be developed and carried out for each child which shall include:

- a. A physical examination within one week prior to admission.
- b. A medical and dental diagnostic evaluation.
- c. Prescribed corective or rehabilitative treatment while in the care of the institution.

"Exception: This rule is not applicable to (1) child may be admitted without a preliminary physical examination, provided that such an examination be given within three days after admission.

4.04. A child care plan shall be developed and recorded for each child which shall incorporate, in accordance with his needs, consultations with child care, social work, educational, medical, psychiatric and psychological personnel. Each child's progress shall be recorded at least quarterly and the child care plan re-evaluated annually.

4.05. Casework services shall be provided for each child as an integral part of the program.

These services shall be provided by or supervised by a social worker with one year of graduate training in an accredited school of social work, plus one year of casework experience under a qualified social work supervisor, or two years of such graduate training.

4.06. Institutions caring for mentally retarded children shall provide the services of a clinical psychologist as an integral part of the services for each child. The psychologist providing this service shall meet the requirements of membership in the American Psychological Association.

4.07. There shall be a consulting physician who shall develop and supervise the medical program for the institution and be responsible for the medical care of each child.

When the institution offers a program of treatment for emotionally disturbed children, the medical program for such children shall include the consultation of a psychiatrist.

4.08. Nursing care shall be provided as directed by the designated consulting physician for the institution.

4.09. An educational program shall be provided for each child in accordance with his abilities and needs. The educational and teaching standards established by the State Department of Public Instruction shall be met when an educational program is provided within an institution.

4.10. The food provided for the children shall conform to the dietary recommendations for the State Department of Health.

4.11. The institution shall have written policies governing religious training.

4.12. The institution shall have written policies approved by the State Board of Social Welfare governing the discipline of the children in care.

5. RECORDS AND REPORTS

5.01. An individual case record shall be maintained for each child and this shall include the following:

A. Identifying information about the child and his family:

- 1) His full name, birthplace and date
- 2) Parent's(s)' full names, including mother's maiden name
- 3) Parent's(s)' address(es)
- 4) Religion of parent and child, if not the same

B. Statement indicating who has legal custody, if other than parent, or court order.

C. Placement agreements and medical authorizations signed by parent or legal guardian (Item 4.02).

D. A record of all medical and dental examinations and treatment (Item 4.03).

E. Psychological examination and recommendations when required under Item 4.06.

F. Summarized reports, at least quarterly, of child's progress and development while under care (Item 4.04).

G. Reports of child care staff.

MEDICAL CARE IN THE OLD-AGE ASSISTANCE PROGRAM

[Filed and indexed November 15, 1962]

The Rule appearing in the 1962 I.D.R. on page 481, Column 1, Paragraph 13, relating to Medical and Remedial Care in the Old-Age Assistance Program filed December 13, 1960, is hereby amended by striking the last sentence and adding the following:

"Exception: This rule is not applicable to (1) supplementation from any source other than a responsible relative to meet the cost of certain services for which no payment is made by the Department (oxygen, psychiatric treatment, physical therapy), when such services are prescribed by the recipient's physician and provided in a licensed custodial or nursing home; (2) supplementation from General Relief for nursing care provided by a licensed hospital."

MEDICAL CARE IN THE AID TO DEPENDENT CHILDREN PROGRAM

The Rule appearing in the 1962 I.D.R. on Page 491, Column 2, Paragraph 5 relating to Medical and Remedial Care in the Aid to Dependent Children Program filed December 13, 1960, is hereby amended by striking the last sentence and adding the following:

"Exception: This rule is not applicable to (1) supplementation from any source other than a responsible relative to meet the cost of certain services for which no payment is made by the Department (oxygen, psychiatric treatment, physical therapy), when such services are prescribed by the recipient's physician and provided in a licensed custodial or nursing home; (2) supplementation from General Relief for nursing care provided by a licensed hospital."

NEGLECTED, DEPENDENT AND DELINQUENT CHILDREN A RULE

[Filed and indexed December 19, 1962]

Pursuant to the provisions of Chapter 235, Section 3, Subsection 5, Code of Iowa, 1962, the STANDARDS FOR CHILDREN'S AGENCIES appearing in the 1962 I.D.R., pages 496 through 506, are hereby amended by adding the following:

STANDARDS FOR APPROVAL OF COUNTY INSTITUTIONS TO WHICH NEGLECTED, DEPENDENT AND DELINQUENT CHILDREN MAY BE LEGALLY COMMITTED

Buildings, Grounds and Equipment

1.01. Sanitation and health measures as de-

terminated and specified in the "Sanitation Handbook For Institutions For Children" compiled by the Department of Health and issued by the Department of Social Welfare are met.

1.02. Each institution secures an annual fire inspection approved by the State Fire Marshal and meets the recommendations thereof.

1.03. Local building, zoning, sanitation and fire safety ordinances are met.

Personnel

2.01. The county boards of supervisors or the court, or the two acting jointly, employ a superintendent and a matron, together with such additional staff as they determine necessary for the sound and effective operation of the home.

2.02. Persons between the ages of 18 and 70 years, of unquestionable moral character, good intellectual capacity, sound physical and mental health, and an ability to work constructively with children and youth are employed.

2.03. There is at least one staff person on duty in each building at all times who is readily accessible to the children and youth; such staff person is a woman when the care of girls over six years of age is involved; and at least one other staff person is on call and readily available for duty in case of an emergency.

Program

3.01. The institution has established a program of service and care which is focused on the best interests of the child, is non-punitive in nature and focused not only on the immediate needs of the child but also directed toward long-term goals.

3.02. The institution has developed a statement of both admission and discharge policy which clearly designates those children eligible for admission, the circumstances under which admission may be effected and the manner in which discharge takes place.

3.03. Children and youth held in secure detention are, insofar as is practical, kept separate and apart from those given shelter care and are segregated by sex.

3.04. A child care plan is developed by the institution for each child which incorporates, *in accordance with his needs*, consultation with child care, probation services, social work, educational, medical, psychiatric and psychological personnel.

3.05. The institution has a consulting physician whose duties include the development and supervision of a medical program for the institution and be responsible for the medical care of each child.

3.06. Nursing service is available as directed by the consulting physician.

3.07. The institution has a planned program of daily activity which provides for each child, *in accordance with his individual needs*, both recreation and education. Children and youth held in detention have freedom of movement and exercise at all times and at no time continuously confined in a locked room or cell for more than twenty-four (24) hours.

3.08. An educational program established *within* the institution which meets the educational and teaching standards established by the State Department of Public Instruction.

3.09. Food provided for the children conforms to the dietary recommendations of the State Department of Health.

Reports

4.01. The institution makes an annual report as provided in Section 232.38, Code of Iowa.

AMENDMENT

[Filed and indexed December 20, 1962]

Rule 3.08 relating to Standards For Approval Of County Institutions To Which Neglected, Dependent and Delinquent Children May Be Legally Committed filed on December 19, 1962, in the office of the Secretary of State is hereby rescinded and the following Rule adopted in lieu thereof:

3.08. When an educational program is established *within* the institution it meets the educational and teaching standards established by the State Department of Public Instruction.

TAX COMMISSION

SALES TAX AND USE TAX

[Filed and indexed August 10, 1962]

PART I—NEW RULE

Pursuant to authority vested in this Iowa State Tax Commission by Sections 422.61 and 423.23, Code of Iowa, 1962, the following rules pertaining to the administration of the retail sales tax law and the use tax law are hereby prescribed and adopted:

Amend I.D.R., 1962 by inserting after Rule No. 32 found on page 557, new Rule No. 32.1 as follows:

"Rule No. 32.1. Trading stamps not a discount.

The Iowa Supreme Court held in the Benner Tea Company vs. Tax Commission case that the issuance of trading stamps by a retailer was not considered to be a discount for calculating and reporting sales tax."

Citation - 1961, 252 Iowa 843, 109 N.W. 2d 39. Iowa Supreme Court. Amend 1962, I.D.R. by inserting new Rule No. 102.3 immediately after Rule No. 102.2 found on page 577 as follows:

"Rule No. 102.3. Sales of pets.

The sale of dogs, cats, birds, ponies and the like sold as pets are subject to sales tax. The retailer who sells such pets must procure a sales tax permit and report all sales tax on the gross receipts therefrom."

Sections 422.42(3) and 422.43. Code of Iowa.

PART II—AMENDMENTS

Pursuant to authority vested in this Iowa State Tax Commission by Sections 422.61 and 423.23, Code of Iowa, 1962, the rules and regulations relating to sales and use tax appearing at I.D.R., 1962, are hereby amended as follows:

Strike all of paragraph one (1) of Rule No. 10 on page 542 of I.D.R., 1962, and substitute in lieu thereof the following:

"1. A tax of two per cent on the gross receipts from all sales of tangible personal property consisting of goods, wares and merchandise sold at retail."

Strike all of Rule No. 10.1 on page 542 of I.D.R., 1962, and in lieu thereof substitute the following Rule 10.1:

"Rule No. 10.1. Used or second hand tangible personal property.

The sale of used or second hand tangible personal property in the form of goods, wares or merchandise is taxable in the same manner as new property. This condition eliminates any consideration for second-hand merchandise to be treated differently for sales tax purposes than new merchandise when sold at retail. (See Rule 40 on trade-ins.)

LAW: Iowa Supreme Court, Des Moines and Central Iowa Railroad Co. vs. State Tax Commission May 8, 1962, [253 Iowa 994; 115 NW 2d 178]"

Amend Rule No. 10.2 on page 543 of I.D.R., 1962, by adding at the end of line four (4) thereof the following:
"government"

Strike all of Rule No. 10.3 found on page 543 of I.D.R., 1962, and substitute in lieu thereof the following Rule 10.3:

"Rule No. 10.3. Tangible personal property used or consumed by the manufacturer thereof.

Where a manufacturer uses or consumes tangible personal property which has been manufactured, compounded, fabricated or assembled by the manufacturer, sales or use tax is imposed depending upon the facts. The measure of tax is two per cent of the fabrication or production cost.

LAW: 422.42 (10) (11) Definitions."

Amend Rule No. 11.1 found on page 544 of I.D.R., 1962 by striking all of paragraph "e" Item 2 thereof and by substituting therefor the following paragraph "e" Item 2:

"(e) Sales of Tangible Personal Property upon which a special state tax has already been paid to the State of Iowa. Enter here gasoline sales only."

Section 422.46. Code of Iowa.

Strike all of Rule No. 15.4 found on page 545 of I.D.R., 1962, and substitute in lieu thereof the following Rule No. 15.4:

"Rule No. 15.4. Retailers operating seasonal business.

When a retailer makes sales on a seasonal basis, a regular tax permit is not necessary, but the Commission's prescribed identification card, ST-174, must be completed and posted as authority to collect and remit sales tax.

LAW: 422.53 (7)"

Amend Rule No. 15.8 found on page 546 of I.D.R., 1962, by striking all after the word "fee" in line eleven (11) and substituting in lieu thereof a period (.)

LAW: 422.53(4)

Amend Rule No. 20 found on page 547 of I.D.R., by striking therefrom all of the first paragraph thereof after the period (.) in line two (2) thereof and substitute the following in lieu thereof:

"—The tax is imposed at the rate of two per cent upon the gross receipts from admissions. When the charge for admission includes the federal tax, the amount thereof will be deductible from the gross receipts, provided the tax-

payer maintains such records that the amount thereof is determinable."

Strike all of Rule No. 21 found on page 547 of I.D.R., 1962, and substitute in lieu thereof the following Rule No. 21:

Rule No. 21. Applies to sales tax only. Sale of business.

When any retailer sells his business, he shall make a return within the succeeding month thereafter, and pay all sales tax due. Any unpaid sales tax shall be due prior to the transfer of title of any personal property to the grantee and becomes delinquent one month after sale. A lien for taxes due attaches to the property to be sold and the purchaser of the business is personally liable for any sales tax unpaid by the former owner, to the extent of the value of the property purchased. The purchaser is required to withhold sufficient purchase money to cover any sales taxes or penalties due and unpaid, until the former owner produces a release from the sales and use tax division showing that the taxes have been paid in full, or that there are no taxes due.

Each retailer discontinuing business shall maintain his records for a period of five years, unless a release from such provision shall be given by the Commission.

LAW: Section 422.51 (2)

Amend Rule No. 21.1 found on page 547 of I.D.R., 1962, by striking from line eleven (11) thereof the words "twenty days" and substitute in lieu thereof the following:
"one month"

LAW: Section 422.51 (2)

Amend Rule No. 25.5 found on page 533 of I.D.R., 1962, by striking all of the second paragraph thereof and by substituting in lieu thereof the following three paragraphs:

"When manufacturers purchase, or fabricate from raw materials purchased, dies, patterns, jigs, tooling, and other manufacturing or printing aids for the account of customers who acquire title to the property upon delivery thereof, or upon the completion of the fabrication thereof by the manufacturers, the manufacturers will be regarded as purchasing such property either as agent for, or resale to, their customers. The tax will apply, accordingly, with respect to either the manufacturer as agent of his customer, or with respect to the sale by the manufacturer to the customer.

In determining whether the manufacturer purchases the property on behalf of, or for resale to, his customer, the terms of the contract with the customer, the custom of usage of the trade and any other pertinent factors will be considered. For example, if the customer issues a purchase order for a pattern, die, or other tool, or on the purchase order for the goods itemizes or otherwise specifies the particular pattern, die or tool which will be required by the manufacturer to manufacture the goods desired by the customer, and the manufacturer

obtains such item pursuant to the customer's specific order, billing, itemizing, or otherwise identifying it to the customer separately from the billing for the article manufactured therefrom, and either delivers it to the customer or holds it as bailee for the customer, it will be presumed that the manufacturer acquired the property on behalf of the customer or for immediate resale to him.

Manufacturers who manufacture or fabricate patterns, dies, jigs and tooling for their own use are liable for Retail Sales Tax on the fabrication or production costs thereof."

Sections 422.42 (3), 422.42 (11) and 423.1 (1)

Amend Rule No. 25.6 found on page 553 of I.D.R., 1962, by striking from line three (3) thereof the word "mines", and by striking from line seven (7) thereof the word "and" and substituting in lieu thereof a period (.) and by spelling the word "the" in the same line as follows:

"The"

Amend Rule No. 25.7 found on page 553 of I.D.R., 1962, by striking the words "of tangible personal property" from line eight (8) thereof and by striking from line nine (9) thereof the words "and like articles".

Amend Rule No. 26 found on page 554 of I.D.R., 1962, by striking all of paragraph one (1) after the second period (.) in line one (1) thereof and by substituting in lieu thereof the following:

"The following enumerated activities by a processor are regarded as "processing activities", and therefore, receipts from sales of electricity or steam used directly to perform such activities by a processor are not subject to sales tax. Likewise, receipts from sales of coal, fuel oil, gas, or other tangible personal property, to be consumed as fuel by processors for performing such activities, are not subject to sales tax."

Strike all of Rule No. 29.2 found on page 556 of I.D.R., 1962, and substitute in lieu thereof the following Rule No. 29.2:

Rule No. 29.2. Applies to Sales tax only. Credit on retail sales tax.

Under Section 422.46 of the Retail Sales Tax Law, a credit is provided for the payment of any special tax which the state imposes. This only applies to the sale of gasoline and, therefore, exempts gasoline from sales tax where the gasoline tax is remitted and has not been refunded.

LAW: 422.46 Credit on Tax.

Amend Rule No. 32 found on page 557 of I.D.R., 1962, by adding at the end thereof a new paragraph as follows:

"Any over-allowance granted by a retailer for merchandise received as consideration on a retail sale is not deemed to be a discount for sales tax purposes."

LAW: Section 422.42 (6)

Strike all of Rule No. 37.2 found on page 559 of I.D.R., 1962, and substitute in lieu thereof the following Rule 37.2:

"Rule No. 37.2. Federal retailers' excise taxes.

The federal government imposes on jewelry, furs, toilet preparations and luggage sold at retail, a tax equivalent to 10 per cent of the price for which it is sold.

The Tax Commission holds that the Retailers' Excise Tax is imposed on the purchaser and does not subject it to the Iowa sales tax. This type of federal tax is different in application than the Manufacturers' Excise Tax and it likewise affects the Iowa sales tax."

Strike all of Rule No. 37.4 found on page 559 of I.D.R., 1962, and substitute in lieu thereof the following Rule No. 37.4:

"Rule No. 37.4. Federal excise tax on electric light bulbs.

The federal tax on electric light bulbs is a manufacturers tax and not a retailers tax, therefore, the Retail sales tax must be computed on the full selling price of the electric light bulbs including the so-called excise tax added to the selling price by the retailer."

Amend Rule No. 38 found on page 560 of I.D.R., 1962, by striking the last two (2) lines of the footnotes and in lieu thereof substitute the following:

"Sections 423.1 (7), 423.7 and 423.8 Code of Iowa"

Strike all of Rule No. 39 found on page 560 of I.D.R., 1962, and substitute in lieu thereof the following Rule No. 39:

"Rule No. 39. Dealers selling new trailers, including house, farm and other trailers.

Section 423.8 Code of Iowa provides that motor vehicle and trailer dealers are exempted from sales tax with respect to their receipts from retail sales of new motor vehicles or new trailers, as these terms are defined in the Motor Vehicle law of Iowa, which are required to be registered under such Motor Vehicle law.

The Iowa Motor Vehicle law was amended, effective July 4, 1961, by H.F. 402 to provide that all "House Trailers" and "Mobile Homes" be registered under Section 321.123, whether or not for highway use.

This means that Iowa dealers' receipts from sales at retail of new House Trailers and new Mobile Homes made on and after July 4, 1961, are exempted from sales tax. Such dealers should report such receipts on their quarterly sales tax returns to the State Tax Commission and take appropriate deductions under 2 (F) of the return.

The County Treasurer or State Motor Vehicle Registration Division shall, before issuing a registration for a new House Trailer or new Mobile Home sold on or after July 4, 1961, collect the use tax due and give a proper re-

ceipt therefor and report and remit same in its monthly report to the Commission.

With respect to each "Mobile Home" and each "House Trailer" for which application for registration is made, which has not been previously registered in Iowa under the Motor Vehicle law, as well as such units which may have been registered in another state, but have been purchased by non-Iowa consumers the office issuing the registration shall collect any use tax due, or secure an affidavit form UT-503 and state thereon the reason why use tax is not due, if this be the case, even though the applicant may have acquired the unit before July 4, 1961.

A consumer before July 4, 1961, buying a House Trailer or Mobile Home either new or used, from an Iowa dealer, where the use tax was not paid nor the sales tax paid the dealer would be a situation where tax would appear due, and Section 321.30 (6) of the Motor Vehicle law provides registration shall be refused if the required sales tax was not paid to the dealer, as well as Section 423.7 of the Use Tax law providing use tax due shall be paid before registration. If there is a proper basis for exemption, the complete facts should be given on affidavit form UT-503, the reverse side to be used if space is needed.

The office issuing the registration, need not review for sales or use tax purposes, an application for registration of a Mobile Home or House Trailer purchased by the applicant longer than five (5) years before the date of the application for registration."

Section 321.123 as amended Code of Iowa

Sections 423.7 and 423.1 (7)

Strike all of Rule No. 41 found on page 562 of I.D.R., 1962, and substitute in lieu thereof the following Rule No. 41:

"Rule No. 41. Freight, delivery and other transportation charges.

When tangible personal property is sold at retail in Iowa and under the terms of the sales agreement the seller is to deliver the property to the buyer at a certain point and does so deliver it, the charge made by the seller for delivering the property shall be considered a part of the gross receipts of the seller from the sale and subject to the sales tax, even though the charge is separated, in the seller's billing to the consumer, or even though the purchaser pays the carrier and deducts the charge from the billing.

When tangible personal property is sold at retail in Iowa and the seller under the terms of the sales agreement has no responsibility to deliver the property sold to the buyer, but does so deliver it, any charges for freight or transportation separately stated in the billing to the consumer and in the seller's records are not a part of the gross receipts from the sale and are not subject to the sales tax.

In other words, freight or transportation charges which occur before the sale is completed are the expense of the seller and are a part of the tax base on which the tax is computed

whether or not they are separately shown, whereas, freight or transportation charges which occur after the sale is completed is the expense of the buyer, and if separated on the seller's records and billing to his customer are not a part of the tax base on which the tax is computed."

LAW: Sections 422.42 (6), 422.42 (2) and 422.45 (2)

Amend Rule No. 43 found on page 563 of I.D.R., 1962, by striking all of the third paragraph thereof and by substituting in lieu thereof the following paragraph:

"Where wholesalers' principal business is selling tangible personal property for resale purposes, a request to the Tax Commission should be made to only include the retail or taxable sales on the quarterly return. When this request is honored, it will not be necessary for the wholesaler to report all retail sales in the gross sales and then deduct them intact."

Section 422.51 Code of Iowa

Amend Rule No. 47 found on page 563 of I.D.R., 1962, by striking all of the first paragraph after the period (.) in line two (2) and substitute in lieu thereof the following paragraph:

"Sales of tangible personal property made directly by or to the United States government or to recognized agencies or departments of the United States government are not subject to the sales tax. Sales to a United States Post Office, a Veterans' Hospital, or to any other recognized agency, instrumentality or department under federal control are not subject to the tax."

Amend Rule No. 48 found on page 563 of I.D.R., 1962, by striking after the word "instrumentalities" in line five (5) thereof the following:

"thereof,"

Amend Rule No. 52.4 found on page 565 of I.D.R., 1962, by striking all after the period (.) in line seven (7) thereof and by substituting therefor the following:

"If bakery retailers contend the title or possession passes to their retail customers on any containers used in delivering bakery products, proper showing must be made by the bakeries to support that contention."

Amend Rule No. 53 found on pages 565 and 566 of I.D.R., 1962, by striking from line six (6) thereof on page 566 immediately after the word "books" the following words:

"or sales the amount of"

Amend Rule No. 55 found on page 566 of I.D.R., 1962, by striking all of lines twenty-one (21) through twenty-six (26) inclusive and substitute in lieu thereof the following:

"When tangible personal property is sold and delivered in this state to the buyer or his agent, the sales tax applies even though the buyer may subsequently transport that property out

of the state. Sales tax also applies when personal property is sold in Iowa to a common carrier and then delivered by the purchasing carrier to a point outside of Iowa for use."

Illinois Supreme Court, 7 Ill. 2nd 95-Pressed Steel Car Co. vs. Lyons, et. al, and Iowa Attorney General's opinion of September 9, 1960.

Amend Rule No. 58 found on page 567 of I.D.R., 1962, by striking all of paragraph one (1) after the period (.) in line two (2) and by substituting a new paragraph as follows:

"Where retailers, such as dry goods merchants or tailors, contract to fabricate items of tangible personal property, such as carpeting, curtains, drapes, tents, awnings, clothing, auto tops and the like, from materials available in stock or through placing orders for materials which have been selected by customers, the total receipts from the sale of such fabricated articles must be included in the gross receipts upon which the sales tax is computed. Such retailers may not deduct labor or service charges of fabrication or production notwithstanding that such charges may be separately billed to customers apart from charges for materials.

These cases should be distinguished from instances where repairmen perform labor or services in repairing or altering items of tangible personal property belonging to their customers, in which event, the labor or service charges do not come within the provisions of either the sales or use tax law. To illustrate the tax status of the service charge, assume that a customer purchases a dress or article of ladies wearing apparel, and the title had passed to the customer, any subsequent charges made and segregated for alteration would be exempt from sales tax."

Strike all of Rule No. 61 found on page 569 of I.D.R., 1962, and substitute in lieu thereof the following Rule No. 61:

Rule No. 61. Applies to sales tax only. Auctioneers—public auctions.

Any person (as defined in Section 422.42 (1)) who sells at retail through auctions is a retailer under the Sales Tax law and must hold a sales tax permit. Property sold at retail is taxable regardless of the ownership of such property. Property such as livestock sold for feeding purposes is exempt as a resale transaction, along with others that can be similarly classified.

Some retail establishments that operate through auctions are sale pavilions, community sales, furniture auctions and the like. Iowa Supreme Court—Des Moines Central Iowa Railroad Co. vs. Iowa State Tax Commission—May 8, 1962 [253 Iowa 994; 115 NW 2d 178].

Amend Rule No. 63 found on page 569 of I.D.R., 1962, by inserting after the word "are" in line four (4) thereof the following:

"temporary"

Amend Rule No. 64 found on page 569 of I.D.R., 1962, by inserting in line twenty-three

(23) thereof after the word "selling" the following:

"similar"

Strike all of Rule 65 found on page 569 of I.D.R., 1962, and substitute in lieu thereof the following Rule No. 65:

"Rule No. 65. Insect or pest exterminators.

Persons engaged in the business of exterminating insects, rodents and other pests, render services, the gross receipts from which are not taxable; however, the gross receipts of persons selling the disinfectants, chemicals and supplies to persons rendering such services, are taxable, except as follows:

If the exterminator is using chemicals or sprays in furnishing insect control to farmers or pest control, (but not rodent control) to farmers as a part of agricultural production for market, then that portion so used is exempted from sales tax. (See Rule No. 94.1 (3))" Section 422.42 (3) Code of Iowa

Strike all of Rule No. 65.1 found on page 569 of I.D.R., 1962, and substitute in lieu thereof the following Rule No. 65.1:

"Rule No. 65.1. Weed exterminators.

Persons using tangible personal property for the extermination or destruction of weeds are the final users or consumers of tangible personal property used for such destruction. Sales tax should therefore, be charged on the gross receipts from the sale of weed exterminators of every kind and character, except as follows:

If the exterminator is using chemicals or other property in furnishing weed control service to farmers as a part of agricultural production for market, that part of such items are exempt from retail sales tax. (See Rule No. 94.1 (3))" Section 422.42 (3) Code of Iowa

Strike all of Rule No. 67 found on page 570 of I.D.R., 1962, and substitute in lieu thereof the following Rule No. 67:

"Rule No. 67. Watch, clock and jewelry repair.

Watch, clock and jewelry repairmen are consumers of watch, clock and jewelry repair parts and materials such as crystals, winds, and chain links used in repairing watches, clocks and jewelry. They are, however, retailers of wrist watch straps, metal bands, watches, clocks, chains and other tangible personal property which they sell to customers in the regular course of business."

Amend Rule No. 69 found on page 570 of I.D.R., 1962, by striking therefrom all of the fourth (4th) and fifth (5th) paragraphs thereof and substitute in lieu thereof the following two (2) paragraphs:

"Furthermore, the sale by shoe repairers of all tangible personal property not directly used in connection with their repair services, but sold for use or consumption, represent taxable sales at retail. Therefore, shoe repairers are retailers of taps, rubber heels, shoes, polishes, laces and other such property.

Gross receipts, for the purpose of this rule, on items other than those identified in the preceding paragraph will be considered as being an amount equal to the cost of such other items plus a markup of 40%. Items so identified may be purchased tax free from the suppliers with the repairers including the gross receipts from the sale of same in their Sales Tax Returns. (See Sandberg vs. Iowa State Board of Assessment and Review, 225 Iowa 103; 278 NW 643; rehearing 281 NW 197.)"

Strike all of Rule No. 74 found on page 571 I.D.R., 1962, and substitute in lieu thereof the following Rule No. 74:

"Rule No. 74. Tennis racket restringing and repairing.

Persons engaged in repairing and restringing tennis rackets are retailers of the strings and other tangible personal property furnished, and tax applies to the retail selling price thereof. If a lump sum charge is made for materials and labor, 50 per cent thereof is regarded as the retail selling price of the materials furnished."

Amend Rule No. 75 found on page 571 of I.D.R., 1962, by striking therefrom all of the third (3rd) paragraph thereof and by substituting in lieu thereof the following:

"Where a gun club makes retail sales to their members or other consumers, tax is imposed on the gross receipts."

Amend Rule No. 76 found on page 572 of I.D.R., 1962, by striking therefrom all of paragraph three (3) and by substituting therefor the following paragraph:

"Advertising agents engaged in producing drawings for advertising purposes are regarded as the consumers of the materials used in the performance of such services where the title remains with the agency. Sales to them are retail sales, subject to the tax. Charges made by such advertising agents are not taxable." Iowa Supreme Court—Rowe, et al vs. State Tax Commission July 28, 1958; [249 Iowa 1207; 91 NW 2d 548].

Amend Rule No. 77 found on page 572 of I.D.R., 1962, by striking therefrom all of the second (2nd) paragraph thereof and by substituting therefor the following paragraph:

"Advertising which appears in newspapers, magazines, trade journals, and other periodicals, is not subject to sales tax. Where trade publications, advertising pamphlets or circulars, and the like are distributed free by the publisher, the publisher is liable for sales tax on the cost of the distributed material. See Rule No. 134."

Section 422.42 (3) Code of Iowa

Amend Rule No. 79 found on page 572 of I.D.R., 1962, by striking therefrom all of the third (3rd) paragraph thereof and by adding to the second (2nd) paragraph thereof the following:

"Tax applies to the sale of retreaded or recapped tires which sale price includes any

amount allowed for the customer's old tires or other merchandise traded-in."

Strike all of Rule No. 84 found on page 573 of I.D.R., 1962, and substitute therefor the following Rule No. 84:

"Rule No. 84. Automobile refinishers and painters.

Tax does not apply to charges for repainting or refinishing used articles. Tax, however, does apply on sales to the refinisher of paint and other materials used in his service work."

Amend Rule No. 85 found on page 573 of I.D.R., 1962, by striking therefrom all after the first (1st) paragraph thereof and by adding the following paragraph:

"Painters and paper hangers engaged in making retail sales are required to hold a sales tax permit with the gross receipts from their sales subject to tax."

Section 422.53 Code of Iowa

Amend Rule No. 86.1 found on page 573 of I.D.R., 1962, by striking therefrom the two (2) paragraphs which next follow the period (.) in line four (4) and by substituting therefor the following two (2) paragraphs:

"Where retailers or commercial houses place special orders with artists for use in making cuts or other advertising matter, the artists are rendering services and not making sales at retail in the preparation of such drawings.

This rule is strictly limited to artists' work hereinbefore described and does not include signs, sign paintings, placards and other paintings made and offered for sale in the usual course of retail business or other painting and art work."

Section 422.42 (5)

Strike all of Rule No. 89 found on page 574 of I.D.R., 1962, and substitute therefor Rule No. 89 as follows:

"Rule No. 89. Oculists, ophthalmologists, optometrists and opticians.

Oculists, Ophthalmologists, Optometrists and Opticians render professional services with their receipts exempt from sales tax. They are, however, the consumers of ophthalmic materials including eyeglasses, contact lenses, frames and lenses used or furnished in the performance of this service work. Tax, therefore, applies on all items acquired for this work.

If Oculists, Ophthalmologists, Optometrists or Opticians sell tangible personal property in addition to rendering their professional services, they must hold a retail sales tax permit and report all sales tax due from their retail sales."

Section 422.42 (5) Code of Iowa

Strike all of Rule No. 90 found on page 575 of I.D.R., 1962, and substitute therefor the following Rule No. 90:

"Rule No. 90. Physicians and surgeons.

Physicians and surgeons generally render

professional services and the receipts for such services are not subject to retail sales tax. Any tangible personal property acquired by physicians or surgeons for furnishing professional services to their patients is subject to either sales or use tax, depending upon whether acquisition of the property was from Iowa retailers or out-of-state suppliers.

There are numerous instances whereby physicians and surgeons aside from rendering professional services as provided above, dispense drugs, medicines, and other items to their patients and others. Transactions of this kind classify the dispensers (the physicians and surgeons) as "retailers" under the Sales Tax Law and subject their sales (drugs and medicines or other items) to sales tax. A sales tax permit must be held for the reporting of the tax on the respective sales.

Where the physicians or surgeons consume the same type of personal property that they also sell at retail, all such property may be purchased tax exempt with tax reported on the consumed portion under item 1 (a) of the quarterly tax report."

Section 422.42 (5) Code of Iowa

Strike all of Rule No. 91 found on page 595 of I.D.R., 1962, and substitute therefor Rule No. 91 as follows:

"Rule No. 91. Hospitals, infirmaries and sanitariums.

Hospitals, infirmaries, sanitariums and like institutions are engaged primarily in the business of rendering services. They are not liable for sales tax with respect to their gross receipts from meals, bandages, dressings, X-ray, photographs, or other tangible personal property, where such items of tangible personal property are used in the rendering of hospital service. This is true, irrespective of whether or not such tangible items are billed separately to their patients. Hospitals, infirmaries and sanitariums are deemed to be the purchasers for use or consumption of such tangible personal property that is used in furnishing services. Sales tax should, therefore, be remitted to the Iowa retailers on that property when acquired, with use tax the proper medium with out-of-state suppliers..

There are numerous instances whereby hospitals, infirmaries, sanitariums and like institutions dispense drugs and medicines to their patients and others. Transactions of this kind classify the dispensers (hospitals, infirmaries, sanitariums and like institutions) as "retailers" under the Sales Tax Law and subject their sales (drugs, and medicines) to sales tax. A sales tax permit must be held for the reporting of the tax on the respective sales.

Where the hospitals, infirmaries, sanitariums and like institutions consume the same type of personal property that they also sell at retail, all such property may be purchased tax exempt with tax reported on the consumed portion under Item 1 (a) of the quarterly tax report."

Section 422.42 (5) Code of Iowa

Strike all of Rule No. 92 found on page 575

of I.D.R., 1962, and substitute therefor Rule No. 92 as follows:

"Rule No. 92. Veterinarians.

Purchases of drugs, medicines, bandages, dressings, serums, tonics, and the like, which are used in treating livestock raised as a part of agricultural production are exempt from sales tax. Where these same items are used in the treating of animals maintained as pets for hobby purposes, sales tax is due as the statutory exemption is not met.

If veterinarians engage in retail sales in addition to furnishing professional services, they must account for sales tax on the gross receipts from such sales."

Section 422.42 (3) Code of Iowa

Amend Rule No. 93 found on page 575 of I.D.R., 1962, by striking all of the second (2nd) paragraph thereof and by adding at the end of paragraph one (1) thereof the following sentence:

"Use tax is likewise due where merchandise, tools and equipment are acquired outside of Iowa."

Amend Rule No. 94 found on page 575 of I.D.R., 1962, by striking therefrom all of the second (2nd) paragraph thereof and by substituting in lieu thereof the following:

"Where farmers sell eggs, poultry, fruit, vegetables, dairy products to ultimate consumers or users, they must hold a sales tax permit and report sales tax on the gross receipts from their sales."

Section 422.42 (5) Code of Iowa

Strike all of Rule No. 95.1 found on page 575 of I.D.R., 1962, and substitute in lieu thereof the following Rule No. 95.1:

"Rule No. 95.1. Filling of tractor tires with calcium chloride.

The sale of calcium chloride for filling tractor tires is taxable. Where segregation is made as to the labor of installing calcium chloride within the tractor tires, no sales tax is due on the labor charge. If segregation is not made, sales tax is due on the total charge."

Section 422.42 (6)

Amend Rule No. 96.1 found on page 576 of I.D.R., 1962, by striking therefrom all of lines twelve (12) thirteen (13) and fourteen (14).

Iowa Supreme Court—Des Moines Central Iowa Railroad vs. Iowa State Tax Commission—May 8, 1962, [253 Iowa 994; 115 NW 2d 178].

Strike all of Rule No. 97 found on page 576 of I.D.R., 1962, and substitute in lieu thereof the following Rule No. 97:

"Rule No. 97. Hatcheries.

When egg-type cockerel chicks, broiler chicks and turkey poults are sold for consumption, sales tax applies on the gross receipts from such sales.

Where pullets and poults are sold for production purposes, the receipts from such sales are exempt from sales tax. This exemption also applies to hatcheries where they hatch pullet chicks and then raise them until sixteen to twenty weeks of age when they are sold as started pullets.

Services furnished by hatcheries which are exempt from sales tax include the custom hatching of eggs and the custom brooding of chicks."

Section 422.42 (3)

Strike all of Rule No. 114 found on page 581 of I.D.R., 1962 and substitute therefor the following Rule No. 114:

"Rule No. 114. Photographers and photostaters.

Tax applies to sales of photographs and photostat copies, whether or not produced to the special order of the customer, and to charges for the making of photographs or photostat copies out of materials furnished by the customer. No deduction is allowable on account of such expenses of the photographer as travel time, rental of equipment, or salaries or wages paid to assistants or models, whether or not such expenses are itemized in billings to customers.

Tax does not apply to sales to photographers and photostat producers of tangible personal property which becomes an ingredient or component part of photographs or photostat copies sold, such as mounts, frames and sensitized paper, but does apply to sales to the photographer or producer of materials used in the process of making the photographs or photostat copies and not becoming an ingredient or component part thereof, such as chemicals, trays, films, plates, proof paper, and cameras."

Section 422.42 (3) Code of Iowa

Strike all of Rule No. 114.1 found on page 581 of I.D.R., 1962, and substitute in lieu thereof the following Rule No. 114.1:

"Rule No. 114.1. Photo finishers.

Tax applies to charges for printing pictures or making enlargements from negatives furnished by the customer but not to charges for developing the negatives if such charges are separately stated. Tax does not apply to charges for tinting or coloring pictures furnished to the finisher by the customer. Tax applies to sales to photo finishers of all tangible personal property used by them in developing negatives, finishing pictures, and coloring or tinting pictures furnished by customers, except sensitized paper upon which the prints are made, and frames and mounts sold along with the finished pictures."

Sections 422.42 (6) and 422.42 (5) Code of Iowa

Strike all of Rule No. 114.2 found on page 581 of I.D.R., 1962, and substitute therefor the following Rule No. 114.2:

"Rule No. 114.2. Sales of photographs to newspaper or magazine publishers for reproduction.

The sale of photographs by a person engaged in the business of making and selling photographs to newspaper or magazine publishers for reproduction is taxable."

Section 422.42 (6) Code of Iowa

Strike all of Rule No. 115 found on page 58: of I.D.R., 1962, and in lieu thereof substitute the following Rule No. 115:

"Rule No. 115. Gravel and stone.

Where a contract is entered into between a contractor and a county and the contract calls for a stock pile delivery along a road to be improved, there is a sale of tangible personal property to the county. Sales tax does not apply on such transactions for it qualifies for the sales tax exemption enacted by the 55th General Assembly that became effective on July 4, 1953. Where a contract provides not only for the sale and delivery of materials but also for the conversion thereof into realty improvements, the contractor is the ultimate consumer of the material used and is liable for tax. The tax would apply on the purchase price of the material or the production cost thereof.

EXAMPLE 1: A contractor enters into contract with a county to furnish the materials and labor necessary for the construction of a cement culvert. That is a construction contract. The contractor is considered the ultimate consumer of the materials used, and is liable for the tax thereon as stated in the above paragraph."

Sections 422.42 (6), 422.42 (10) and 422.42 (2) Code of Iowa

Amend Rule No. 120 found on page 582 of I.D.R., 1962, by striking all of paragraph one (1) after the period (.) in line two (2) and substitute in lieu thereof the following paragraph:

"All telephone companies operating an exchange must hold a retail sales tax permit and all companies operating more than one exchange must have a sales tax permit for each business office that it maintains. They must collect and remit sales tax upon the gross receipts from such operations."

Strike all of Rule No. 136 found on page 587 of I.D.R., 1962, and substitute therefor the following Rule No. 136:

"Rule No. 136. Sales of baling wire - binder twine.

The sale of baling wire and binder twine to farmers is subject to sales tax. If baling wire is used by a farmer in baling hay for sale on the public market, it would be tax exempt as an item for resale.

Commercial balers who are employed to bale hay are subject to sales tax on all baling wire acquired by them."

Amend Rule No. 180 found on page 599 of

I.D.R., 1962, by striking from line three (3) and line four (4) of the last paragraph thereof after the word "his" in line three (3) thereof the following words:

"other than a common carrier"

Strike all of Rule No. 233 found on pages 609 and 610 of I.D.R., 1962, and substitute in lieu thereof the following Rule No. 233:

"Rule No. 233. Dealers selling new trailers, including house, farm and other trailers.

Section 423.8 Code of Iowa provides that motor vehicle and trailer dealers are exempted from sales tax with respect to their receipts from retail sales of new motor vehicles or new trailers, as these terms are defined in the Motor Vehicle law of Iowa, which are required to be registered under such Motor Vehicle law.

The Iowa Motor Vehicle law was amended, effective July 4, 1961, by H.F. 402 (Ch 108, Acts 59 G.A.) to provide that all "House Trailers" and "Mobile Homes" be registered under Section 321.123, whether or not for highway use. This means that Iowa dealer's receipts from sales at retail of new House Trailers and new Mobile Homes made on and after July 4, 1961, are exempted from sales tax. Such dealers should report such receipts on their quarterly sales tax returns to the State Tax Commission and take appropriate deductions under 2 (F) of the return.

The County Treasurer or State Motor Vehicle Registration Division shall, before issuing a registration for a new House Trailer or new Mobile Home sold on or after July 4, 1961, collect the use tax due and give a proper receipt therefor and report and remit same in its monthly report to the Commission.

With respect to each "Mobile Home" and each "House Trailer" for which application for registration is made, which has not been previously registered in Iowa under the Motor Vehicle law, as well as such units which may have been registered in another state, but have been purchased by non-Iowa consumers, the office issuing the registration shall collect any use tax due, or secure an affidavit form UT-503 and state thereon the reason why use tax is not due, if this be the case, even though the applicant may have acquired the unit before July 4, 1961.

A consumer before July 4, 1961, buying a House Trailer or Mobile Home either new or used, from an Iowa dealer, where the use tax was not paid nor the sales tax paid the dealer would be in a situation where tax would appear due, and Section 321.30 (6) of the Motor Vehicle law provides registration shall be refused if the required sales tax was not paid to the dealer, as well as Section 423.7 of the Use Tax law providing use tax due shall be paid before registration. If there is a proper basis for exemption, the complete facts should be given on affidavit form UT-503, the reverse side to be used if space is needed.

The office issuing the registration, need not review for sales or use tax purposes, an appli-

cation for registration of a Mobile Home or House Trailer purchased by the applicant longer than 5 years before the date of the application for registration."

Sections 321.123, 423.1 (7) and 423.7 Code of Iowa

PART III—RESCISSION OF RULES

[Filed and indexed August 10, 1962]

Pursuant to authority vested in this Iowa State Tax Commission by Sections 422.61 and 423.23, Code of Iowa, 1962, the rules and regulations or parts thereof relating to sales and use tax appearing at I.D.R., 1962, are hereby rescinded as follows:

Strike all of Rule No. 30 found on page 556

of I.D.R., 1962, and substitute in lieu thereof the following Rule No. 30:

Rule No. 30. Applies to sales tax only. Casual or isolated sales.

Rule Number 30, pertaining to casual or isolated sales, has been rescinded by the State Tax Commission. The Iowa Supreme Court held in the Des Moines & Central Iowa Railway case that casual or isolated sales are subject to sales tax.

Iowa Supreme Court - Des Moines & Central Iowa Railway Co. vs. Iowa State Tax Commission, May 8, 1962 [253 Iowa 994; 115 NW 2d 178]

Strike all of Rule No. 108.1 found on page 578 of I.D.R., 1962. Covered in another rule. (Rule No. 41)

INCOME TAX

PART I—NEW RULES

[Filed and indexed August 24, 1962]

Pursuant to authority vested in the Iowa State Tax Commission by Section 422.61, Code of Iowa, 1962, the following regulations, Nos. 22.8 (3)-1, 22-12-5, 22.22, 22.27-1 and 22.33(1)-1b, pertaining to the administration of the income tax law are hereby prescribed and adopted:

1. Reg. 22.8 (3)-1.

Net operating loss carry-backs and carry-overs. In years beginning after December 31, 1954, net operating losses shall be deductible for Iowa corporations and individual income tax purposes to the same extent they are deductible for federal corporation and individual income tax purposes for the same period, provided:

1. The following adjustments shall be made:
 - a. Subtract interest and dividends from federal securities.
 - b. Add interest and dividends from foreign securities and from securities of state and other political subdivisions exempt from federal income tax under the Internal Revenue Code of 1954, as amended through 1960.
 - c. Add federal income tax paid or accrued and subtract Iowa income tax paid or accrued if considered in computing federal adjusted gross or net income.
2. Adjustments shall be made to reflect refunds of Federal and Iowa income taxes.
 - a. In the case of cash basis taxpayers, the refunds of U.S. income taxes shall be reflected in the return for the year in which the refunds are received.
 - b. In the case of accrual basis taxpayers, the refunds of U.S. income taxes shall accrue to

the year in which the net operating loss occurs.

3. With respect to corporations doing business both within and without Iowa, adjustments shall be made to reflect the apportionment of the operating loss on the basis of business done within and without the State of Iowa.

a. After making the adjustments as provided in paragraphs 1 and 2 hereof, the net operating loss deductible for Iowa income tax purposes shall be that per cent of the total loss which represents the business done within the State of Iowa as compared to the total business done by the taxpayer during the year in which the loss occurs.

4. Casualty losses are also treated like a net operating loss and may also be carried back two years and carried forward five years on losses occurring prior to January 1, 1958. Losses occurring after January 1, 1958 may be carried back three years and forward five years.

2. Reg. 22.12-5. Head of household.

A head of household is a single individual (single meaning unmarried, divorced or widowed), who during the taxable year furnished over half of the cost of maintaining a household for the entire year for at least one relative.

Your father or mother must qualify as your dependent and must live in a home you maintain for him or her. It is not necessary that you or your parent live in the same household. However, maintaining a parent in a home for the aged is not maintaining a household for such parent.

Your unmarried child, grandchild or stepchild must live in your household which you maintain as the principal residence for both you and them. It is not necessary that such person qualify as a dependent in order for you to claim head of household benefit for the double

exemption only, if you maintain the home for them.

All other relatives must live with you in your household and must qualify as your dependents.

DO NOT CLAIM THIS UNLESS YOU CLAIMED TO BE HEAD OF HOUSEHOLD ON YOUR FEDERAL RETURN.

The Surviving Spouse rule provided by the federal law does not allow the double exemption for any year following the death of the deceased spouse. Iowa regulation will permit under this rule by the Federal the privilege of Head of Household classification.

3. Reg. 22.22. Supplementary returns.

If within the regular or legally extended statutory period for audit, it becomes known to the taxpayer that the amount of income reported to be federal adjusted gross or federal net income, was erroneously stated on the Iowa return, or changed by Internal Revenue Service audit, or otherwise, the taxpayer shall file a supplementary return with supporting schedules. A copy of the Revenue Agent's Report will be acceptable in lieu of a supplementary return.

4. Reg. 22.27-1. Certificate of acquittance.

Issuance of the Certificate of Acquittance referred to in Section 422.27, Iowa Code, 1958, as amended, is entirely dependent on the fulfillment of the obligations imposed on the fiduciary under applicable sections of the law and regulations created thereunder. Specific regulations are shown as 22.6-1, 2, 3, 4, 5, 6, 7, 8 and 9. Failure to comply with the requirements of these regulations or relative sections of the law will result in denial of the Certificate of Acquittance until such requirements are met.

5. Reg. 22.33(1)-1b.

Corporations electing Partnership-type taxation. The foregoing paragraph applies to shareholders of small corporations electing under Sec. 1371-1377 IRC to distribute the corporation's income to the shareholders. The corporation income in its entirety is then subject to individual reporting. The shareholders will report in their individual returns their share of the corporation's income computed without benefit of out-state-instate allocation.

INCOME TAX

PART II—AMENDMENTS

[Filed and indexed August 24, 1962]

Pursuant to authority vested in the Iowa State Tax Commission by Section 422.61, Code of Iowa, 1962, the rules and regulations relating to income tax appearing in the 1962 I.D.R. are hereby amended as follows:

1. Strike all of paragraph "C" of regulation 22.5-1 appearing at page 510 and substitute therefor the following:

(c) Nonresident individuals and estates and trusts (those with situs outside of Iowa) receiving taxable income from property owned in Iowa or from business, trade, profession or occupation carried on or followed in this state.

A minor or an incompetent may also be a taxpayer.

2. Strike all of regulation 22.6-5 appearing at page 512 and substitute therefor the following:

Reg. 22.6-5.

Filing individual returns for a decedent.

a. An executor or administrator of the estate of a deceased person shall file a final individual income tax return for the decedent for the year of decedent's death. Either Form IT-1 or Form NR-1 should be used, depending on whether decedent was a resident or nonresident of Iowa. Such return is due on or before the last day of the fourth (4th) month after the expiration of the decedent's normal tax year.

A return for the period starting with the decedent's normal tax year to the date of death may be submitted in advance of its regular due date however, and, in some cases, may be necessary in order to obtain the certificate of acquittance as provided in Section 422.27, Iowa Code, 1958, as amended.

In making such return the fiduciary shall use the same method of computing the income, either the cash or accrual basis, as was last used by the decedent in reporting income prior to death. If the commission discovers from an examination of such return or of the fiduciary return for decedent's estate, or otherwise, that decedent had not filed Iowa individual returns for prior years, and where it appears that decedent may have had sufficient taxable income to require returns from him, the fiduciary shall be responsible for making and filing individual returns for the decedent for the preceding taxable years. In any case where there is no fiduciary acting and no administration is had on decedent's estate at the time the final Iowa individual return of income for the decedent is due, then the surviving spouse, if there is one, or next of kin of decedent who has knowledge of decedent's income shall be responsible for making and filing such decedent's final return. Such accounting of a decedent's income will be required before the certificate of acquittance mentioned in subsection 1 of section 422.27, Code of Iowa, 1954, will be issued.

b. A joint return may be filed where one of both spouses die during the year, where the taxable year of both begins on the same day, whether such year is a fiscal or calendar year. The fiduciary of decedent's estate may join with the surviving spouse in the filing of a joint return. In the case of a joint return, it is made for the regular taxable year of the survivor and the short period of the decedent.

A joint return cannot be filed where the surviving spouse remarries before the close of the taxable year in which the decedent died, nor can such joint return be filed in those cases where it is necessary to file a return for the

decedent (for a short period) in advance of its regular due date as provided in Paragraph "a".

c. If the decedent was on the accrual method of accounting, then amounts which would accrue only because of his death are not to be included on his final individual return.

d. Deductions of a decedent are not to be accrued on his final individual return unless his accounting method required it, but are deductible instead by the estate or other person who paid them or is liable for their payment.

e. In general, the same rules must be applied to a final individual return for a decedent as in the case of any living taxpayer.

f. A final individual return for the year that death occurred is required for a decedent if his taxable income amounted to \$600.00 or more. If no such return is required in any case, then the fiduciary of decedent's estate, if one is acting, or the surviving spouse or next of kin, shall advise the Fiduciary Income Tax Department of the Iowa State Tax Commission by not later than the last day of the fourth (4th) month after the expiration of the decedent's normal tax year that no final individual return for decedent was required.

g. No proration of the personal exemption credit is required because of death of decedent during the taxable year. On the final separate return of a decedent the deceased is entitled to the personal exemption credit of a single person and to the single person exemption credit of the surviving spouse if the survivor had no gross income and was not a dependent of anyone else provided, however, that the exemption of the surviving spouse will not be allowed on a return required to be filed (for a short period) in advance of its regular due date as provided in Paragraph "a". A decedent, who furnished over half the support to a person otherwise qualifying as a dependent, would be entitled to the full exemption for such dependent, without proration.

h. In computing income of a decedent for tax years commencing after December 31, 1954, the provisions of Chapter 208, Acts of the 56th G. A. are to be followed.

i. The final individual return of income for a decedent or the joint return of a surviving spouse and a decedent shall be mailed to or delivered to the Iowa State Fiduciary Income Tax Division, State Office Building, Des Moines 19, Iowa.

3. Strike all of paragraphs a, b, c, d, i and k of regulation 22.6-6 appearing on pages 512 and 513 and substitute therefor the following, other paragraphs to be retained without change:

Reg. 22.6-6. Fiduciary returns of income for estates and trusts.

a. Fiduciary returns of income for estates and trusts are to be made on Form IT-4. A copy of the Federal Fiduciary return must ac-

company Iowa Form IT-4. Such returns are due on or before the last day of the fourth (4th) month after the expiration of the tax year of the estate or trust. Such returns shall be mailed to the Iowa State Fiduciary Income Tax Division, State Office Building, Des Moines 19, Iowa.

b. An estate or trust is allowed to establish as its taxable year a calendar year or fiscal year, depending on what basis the accounting records of the estate or trust are kept. In the case of an estate for a deceased person, the first fiduciary return of income should ordinarily commence with the day next after date of decedent's death, and in making such first return the estate may choose the same accounting period as the decedent, or it may choose a calendar year or any fiscal year it wishes. The state of Iowa fiduciary return must cover the same period of time as that covered by a federal fiduciary return for the estate or trust for the particular year.

c. If the gross income of an estate or trust for a tax year amounts to \$600.00 or more, the fiduciary thereof shall make and file an Iowa fiduciary return of income for the estate or trust. In the case that the estate or trust is ready for closing and where the fiduciary applies for an income tax clearance certificate for filing under the provisions of section 422.27, Code of Iowa, 1954, there shall be filed a final fiduciary return for the estate or trust regardless of the amount of income or whether any income was received by the fiduciary. Such final fiduciary return shall be filed at the time application is made for such Certificate of Acquittance, and will be required regardless of whether or not the fiduciary makes a federal fiduciary return of income covering such final period of time.

d. A fiduciary in making an Iowa fiduciary return for an estate or trust shall include thereon all items of income reported or reportable for Federal income tax purposes under the Internal Revenue Code of 1954. In determining the Iowa taxable income of the fiduciary, the personal exemption deduction of the fiduciary for federal income purposes cannot be taken. The adjustments specified in section 422.7, Code of Iowa, 1958, as amended, must be made.

i. The fiduciary shall be allowed to take a specific exemption credits of \$15.00, the same as allowed a single person, regardless of whether the return covers a period of less than 12 calendar months. Neither estates nor trusts are allowed credit for dependents.

k. A fiduciary shall act as a withholding agent and make withholdings for the Iowa income tax in accordance with the provision of section 422.16, Code of Iowa, 1958, and Regulations thereunder, in those cases where income of an estate or trust subject to the Iowa tax is distributed to a beneficiary who is a nonresident of the state of Iowa. Such withholdings to be reported on Forms NR-5 and NR-5A.

4. Add two (2) new paragraphs to regulation 22.6-6 to follow paragraph "k" appearing at page 514, which paragraphs are to be entitled "l" and "m", to read as follows:

l. It is improper to pay any tax on a final fiduciary return, inasmuch as the income received during the final period is distributable and taxable to the beneficiaries. In any case in which it is believed that tax is due and payable on a final fiduciary return, a statement in support of such filing must be submitted with the final return. Such statement should set forth the reasons for paying the tax on the final return and the statutory authority on which the fiduciary relies.

m. If the Internal Revenue Service has audited returns of the decedent and such audits resulted in additional tax, then such audits must be submitted by the fiduciary as soon as available, but not later than the date request is made for certificate of acquittance as provided in Section 422.27, Iowa Code, 1958, as amended. If federal audits of the deceased are in process but not final at the time of requesting of the clearance heretofore mentioned, then a statement advising the fiduciary department to that effect must be submitted with such request.

5. Strike all of regulation 22.6-7 appearing at page 514 and substitute therefor the following:

Reg. 22.6-7.

Copy of inventory of estate or trust required, also copy of will or trust instrument. In the case of an estate for a deceased person, a copy of the final report to the court and the probate inventory showing the items of real and personal property inventoried into the estate, and their values as used for state inheritance tax purposes, must be filed with the Fiduciary Income Tax Department, and should accompany the first fiduciary return of income filed for the estate with said department. If the decedent died testate a copy of the will should also accompany the first fiduciary return of income. In the case of a trust, a list of the assets comprising the trust and a copy of the written instrument under which the trust was created must be filed with the first fiduciary return of income.

In addition to the required trust instrument, there shall also be filed a statement by the fiduciary indicating the provisions that determine the taxability of the income to the trust beneficiaries or the grantor. If the trust instrument is later amended, a copy of the amendments and a statement as to its effect on the taxability of the trust income must be attached to the return for the year to which such amendments apply.

In the case of a guardianship, a list of the assets that comprised the guardianship matter must be filed with the first return of income filed under the guardian's jurisdiction. Such copies should be certified by the fiduciary as true and complete copies.

One filing will suffice, but in each subsequent return the fiduciary should state the prior return to which such copy or copies were attached. If the trust instrument is amended in any way, a copy of the amendment must be filed with the return for the taxable year in which the amendment was made. Where a statement is made by the fiduciary to the effect that the immediate filing of the will, trust instrument, or inventory will work undue hardship on the fiduciary, such return may be filed as soon as practical after the filing of the return, but not more than three months later.

6. Strike all of regulation 22.6-8 appearing at page 514 and substitute therefor the following:

Reg. 22.6-8. Returns by Guardian.

a. A guardian of a minor or of any other person under legal guardianship must make a return of income for his ward and pay the tax due thereon in those cases where the ward has gross or net income sufficient in amount to require the filing of a state income tax return, unless, in the case of a minor under guardianship, the minor himself proceeds to make and file his return or causes it to be made and filed. In the case of an incompetent ward who is married and living with husband or wife, the aggregate gross or net income of such husband and wife will be controlling in determining whether a return must be made. Ordinarily, the individual income tax blank should be used.

b. In the case of a guardian of a minor, an incompetent person or other ward, where it becomes necessary to terminate the guardianship matter and to have the certificate of the Commission to file with the guardian's final report to the court, the guardian shall make a final fiduciary return on Form IT-4. Such fiduciary return shall reflect the income (if any) received by the guardian during the period commencing with the ward's regular tax year to the date of termination of the guardianship matter. The fiduciary return mentioned heretofore shall also be filed in cases where the death of the ward is the reason for requesting a certificate of acquittance. The income shown on the fiduciary return shall be shown as distributed to the ward and will be taxable on the ward's current year return (IT-1), or on the final return Form IT-1 if the ward is deceased. Under no circumstances is tax due and payable on such fiduciary return. The return in these cases is merely an information return. In cases where more than one ward is under guardianship, a separate fiduciary return (IT-4) must be filed for each ward. A final return of a deceased ward is required to be filed if the taxable income for such final period amounts to \$600.00 or more. If no individual returns of income have been filed by or for the person under guardianship for the years prior to the year of closing the guardianship, a statement must accompany the final return explaining why no such returns were filed.

c. The first return of the ward shall be accompanied by a list of the assets in the

guardianship matter. If no returns are required to be filed, then such lists shall accompany the fiduciary return mentioned in paragraph b above.

7. Strike all of regulation 22.7-1 appearing on page 515 and substitute therefor the following:

Reg. 22.7-1.

Adjusted gross income for federal income tax purposes under the Internal Revenue Code of 1954, as amended through 1960. In determining Iowa taxable income, each taxpayer starts with the adjusted gross income which he reported for federal income tax purposes for the year. This must be used even though it contains income which the state of Iowa is constitutionally prohibited from taxing. Adjustments to that starting amount are described in 22.7-2 through 22.7-4 and 22.7-11 through 22.7-13. The proper handling of adjusted gross income and adjustments where spouses file separate returns is described in Reg. 22-7-7.

8. Strike all of regulation 22.7-11 appearing on page 516 and substitute therefor the following:

Reg. 22.7-11.

Capital gains and losses occurring prior to 1955 tax year. As capital gains and losses were not included in "gross income" and not subject to Iowa income tax, for any tax year of a taxpayer prior to the tax year beginning in 1955, any capital gains and losses on transactions occurring in such prior tax years are not to be reflected in "taxable income" for Iowa income tax purposes even though under the method of accounting adopted by the taxpayer for federal tax purposes a portion of the gain or loss is reflected in federal taxable income for years which begin in 1955 or thereafter. For example, if a farmer sells his farm on a 20-year contract in 1952, and reports his profit on the installment basis for federal income tax purposes, his Iowa return for 1955 and subsequent tax years should be so adjusted as to exclude that profit in determining Iowa taxable income.

9. Strike all of regulation 22.8 (1)-1 appearing on page 516 and substitute therefor the following:

Reg. 22.8 (1)-1.

Tax Credit for Income earned out-of-state. If an Iowa resident pays income tax to another state or foreign country on any of his income, he is entitled to a net tax credit; that is, he may deduct from his Iowa net tax (not from gross income) the amount of income tax actually paid to the other state or country, provided the amount deducted as a credit does not exceed the amount of Iowa net income tax on the same income which was taxed by the other state or foreign country.

10. Strike all of regulation 22.8 (1)-2 appear-

ing on pages 516 and 517 and substitute therefor the following:

Reg. 22.8 (1)-2. Computation of Tax Credit.

The limitation on the tax credit must be computed according to the following formula: Income earned in another state or country and taxed by such other state or country shall be divided by the total income of the taxpayer resident of Iowa. Said quotient multiplied times the net Iowa tax as determined on the total income of the taxpayer as if entirely earned in Iowa shall be the maximum tax credit against the Iowa net tax.

11. Strike all of regulation 22.8 (1)-3 appearing on page 517 and substitute therefor the following:

Reg. 22.8 (1)-3. Proof of Claim for Tax Credit.

The credit may be deducted from Iowa net income tax if written proof of such payment to another state or foreign country is furnished to the State Tax Commission. The Commission will accept any one of the following as proof of such payment:

1. A photo copy, or other similar reproduction of either

(a) The receipt issued by the other state or foreign country for payment of the tax, or

(b) The canceled check (both sides) with which the tax was paid to the other state or foreign country together with a statement of the amount and kind (that is, whether wages, salaries, property, or business) of total income on which such tax was paid. Or when attached to a copy of the return filed with another state or foreign country.

2. A copy of the income tax return filed with the other state or foreign country which has been certified by the tax authority of that state or foreign country and showing thereon that the income tax assessed has been paid to them.

3. If resident employees are employed in other states at intervals throughout the year, as would be the case if employed in operating trains, planes, motor busses, trucks, etc., between this state and other states and foreign countries, and are paid on a daily, weekly or monthly basis, the gross income from sources within this state includes that portion of the total compensation for personal services which the total number of working days employed within the state bears to the total number of working days both within and without the state. If the employees are paid on a mileage basis, the gross income from sources within this state includes that portion of the total compensation for services which the number of miles traveled in Iowa bears to the total number of miles traveled both within and without the state.

12. Strike all of regulation 22.8 (1)-4 appearing on page 517 and, therefore, eliminate the same under amendment: 59th G.A., H.F. 704.

13. Strike all of regulation 22.8 (2)-1 appear-

ing at page 517 and substitute therefor the following:

Reg. 22.8 (2)-1. Income of nonresidents.

(a) Except to the extent provided otherwise in section 422.8(2), all income of nonresidents derived from sources in Iowa is subject to Iowa income tax. Net income received from the carrying on of a business, trade, profession, or occupation in Iowa must be reported. Income from property, trust, estate or other source in Iowa must be reported.

Income from the sale of property (located in Iowa including that used in connection with the trade, profession, business or occupation of the nonresident) is taxable Iowa income. Any income from such property prior to its sale is also taxable income. Income received from a trust or an estate (where such income is from Iowa sources) is taxable regardless of the situs of the estate or trust.

Annuities, interest on bank deposits and interest-bearing obligations, and dividends are allocated to Iowa only to the extent to which they are derived from a business, trade, profession, or occupation carried on within the state of Iowa.

Except that dividends received in lieu of or in partial payment of an amount of wages or salary due for services performed in Iowa by a nonresident shall be considered taxable Iowa income.

(b) Income from the sale of property referred to in paragraph "a" above remains taxable Iowa income regardless of the fact that such property may be removed from Iowa prior to its sale, or regardless of the fact that such sale is consummated outside of Iowa, provided that said property was sold before subsequent use outside of Iowa..

14. Strike all of paragraph "g" of regulation 22.6(2)-2 appearing at page 518 and substitute therefor the following:

g. A uniform rule for the exclusion from gross income of amounts received by employees under employer-financed accident and health plans is provided in the Internal Revenue Code of 1954 as amended through 1960. A nonresident in reporting Iowa earnings to this state may deduct from his gross Iowa earnings such portion of the amount received under such plans deductible for Federal income tax purposes from his entire earnings as represents the ratio of his Iowa portion of his earnings to the total earnings to which the deductible or excludable amount was connected.

Add a new paragraph to regulation 22.8(2)-2 to be entitled "h" to read as follows:

h. The apportionment of income under paragraphs "a", "b", "c" and "f" above will be the responsibility of the employer and the employer's apportionment of such income shall be the basis for assessment of the income tax imposed on the nonresident..

15. Strike all of regulation 22.8(2)-9 appearing at page 520 and substitute therefor the following:

Reg. 22.8(2)-9.

Interest and dividends from governmental securities. Interest and dividends from federal securities subject to the federal income tax under the Internal Revenue Code of 1954, are not to be included in determining the Iowa net income of a nonresident, but any interest and dividends from securities and from securities of state and other political subdivisions exempt from federal income tax under the Internal Revenue Code of 1954, as amended through 1960, are to be included in the Iowa net income of a nonresident to the extent that same are derived from a business, trade, profession, or occupation carried on within the state of Iowa.

16. Strike all of regulation 22.8(2)-10 appearing at page 520 and substitute therefor the following:

Reg. 22.8(2)-10.

Gains from sales or exchange of property. If a nonresident realizes any gains from sales or exchanges of property within the state of Iowa, such gains are subject to the Iowa Income Tax, and shall be reported to this state by the nonresident. In determining whether a short-term or long-term capital gain is involved, the provisions of the Internal Revenue Code, 1954, as amended through 1960, are to be followed.

17. Strike all of regulation 22.8(2)-12 appearing at page 520 and substitute therefor the following:

Reg. 22.8 (2)-12.

Taxpayers moving in or out of the State. A taxpayer moving into the state during the tax year need only report his earning for the period of residence. This also applies to a person moving out of the state. If itemized deductions are used for Federal income tax purposes they must be adjusted to reflect only the deductions attributable to the period of Iowa residence. Federal income tax withheld or paid must be adjusted in the same manner as the income. Personal exemption and credit for dependents need not be prorated.

For example, if your income for the years is from one source, reported in one total, use a fraction of the months of out-state residence and subtract that portion of your income from the total reported on line 4, page 1. The remainder will represent your Iowa earned income. If you moved into Iowa August 1st, the ratio would be 5/12 Iowa income and 7/12 out-state income.

18. Strike all of regulation 22.9-2 appearing on page 520 and substitute therefor the following:

Reg. 22.9-2.

Optional standard deduction. An optional

standard deduction is provided in the Iowa income tax law. Before determining the amount of the deduction, federal income tax payments, as adjusted in accordance with reg. 22.9-5, must be subtracted from net income. The optional standard deduction is then computed as 5% of the remaining balance, but may not exceed \$250. (Where joint returns are filed, the optional standard deduction is limited to 5% of net income after deduction of federal income tax, not to exceed \$250). Where spouses file separate returns, each may take the optional standard deduction of 5%, not to exceed \$250. In the case of separate returns, if one spouse takes the optional standard deduction, the other spouse must also take the optional standard deduction. If the federal optional standard deduction was taken on the federal return, the optional standard deduction or the Tax Table as provided, for incomes less than \$5,000.00 (choice optional) must be used on the Iowa income tax return.

19. Strike all of regulation 22.9-3 appearing on page 520 and substitute therefor the following:

Reg. 22.9-3.

Itemized Deductions. If deductions were itemized on the federal return, to the extent allowable thereon the same deductions must be itemized on the Iowa return. Deductions are subject to the adjustment specified in Regulations 22.9-4 through 9-7.

20. Strike all of regulation 22.9-4 appearing on page 520 and substitute therefor the following:

Reg. 22.9-4.

Iowa income taxes. Iowa income taxes paid or accrued during the tax year are permissible deductions for federal tax purposes, but are not for purposes of determining Iowa net taxable income. To the extent such taxes were included in deductions allowable for federal income tax purposes, they must be subtracted on the Iowa return.

21. Strike all of regulation 22.9-5 appearing on page 520 and substitute therefor the following:

Reg. 22.9-5.

Federal income taxes. The amount of federal income taxes paid or accrued during the tax year may not be deducted from income for purposes of federal income tax. Such amount is, however, a permissible deduction for Iowa income tax purposes. Therefore, the amount paid or accrued should be included in deductions. Such totals should include:

1. The entire amount withheld during the taxable year from compensation of the taxpayer for the payment of federal income tax.

2. Tax paid at any time during the taxable

year on a return of declared or estimated tax, or on any amendment to such return.

3. Any additional assessment on a prior return paid during the taxable year. Tax paid on final and completed federal income tax return filed by the taxpayers for the preceding taxable year.

4. If during the taxable year, you received a refund of federal income tax withheld from your compensation, or paid by you, that refund must first be used to reduce the amount deducted for federal income tax.

22. Strike all of regulation 22.9-6 appearing on pages 520 and 521 and refer to Reg. 22.8 (3)-1, Part 1.

23. Strike all of regulation 22.9-7 appearing on page 521 for lack of statutory effectiveness.

24. Strike all of regulation 22.9-8 appearing on page 521 and substitute therefor the following:

Reg. 22-9-8.

Itemized deductions—separate returns filed by spouses. If one spouse uses the optional standard deduction on his separate return, the other spouse must also use the optional standard deduction. See reg. 22.9-2. Where both spouses itemize deductions, the deductions must be divided between them according to the portion thereof paid or accrued, as the case may be, by each or in the ratio that each spouse's separate income bears to the total adjusted gross income of both spouses. A spouse may not deduct an amount for taxes paid on property held in the name of the other spouse.

25. Strike all of regulation 22.9-12 appearing on page 521 and substitute therefor the following:

Reg. 22.9-12.

Deductions from Iowa income allowed non-residents.

a. The Iowa income of a nonresident shall be determined in accordance with the provisions of reg. 22.8 (2)-1 through 22.8 (2)-12. Such income figure must be arrived at before deductions are taken for federal income tax paid or accrued as the case may be, and before the deductions provided for in subsection "c" hereof are taken in computing the Iowa taxable income of the nonresident.

b. Federal income tax withheld or paid. A nonresident may deduct from his Iowa income a ratio of federal income tax paid and/or withheld in the same year covered by his Iowa nonresident return, in the proportion that the nonresident's income as computed for Iowa income tax purposes bears to his adjusted gross income for federal income tax purposes under the Internal Revenue Code of 1954, as amended through 1960.

Federal income taxes paid during the current year on prior years federal income tax returns will not be allowable on the nonresident return unless nonresident returns have been filed for such prior years.

Example: A nonresident had in 1960 total earnings of \$6,300.00 as a factory worker. Of such amount he earned \$4,200.00 while employed in the state of Iowa. Federal income tax withheld and paid by him in year 1960 amounted to \$900.00. Ratio of federal adjusted gross income and Iowa income equalled 66- $\frac{2}{3}$ %. Therefore, his deduction from Iowa income for federal income tax paid would be $\frac{2}{3}$ of \$900.00, or the amount of \$600.00. See reg. 22.8(2)-7 as to reporting as taxable income any refunds of federal income tax received.

c. Deductions from Iowa income. In computing the Iowa taxable income of nonresident individuals, there shall be deducted from Iowa income the larger of the following amounts:

1. An optional standard deduction of 5% of the Iowa income after deduction of the proper ratio of federal income tax, not to exceed \$250.00.

2. The total of contributions, interest, taxes, medical expense, childcare expense, losses and miscellaneous expenses deductible for federal income tax purposes under the Internal Revenue Code of 1954, with the following adjustments:

a. Subtract the deduction for Iowa income taxes.

b. If the nonresident had income for the tax year from both within and without the state of Iowa, then after subtracting the deduction for Iowa income taxes, he may use as a deduction from Iowa income only a ratio of his total contributions, interest, taxes, etc., representing the proportion that the nonresident's income as computed for Iowa income tax purposes bears to his adjusted gross income for federal income tax purposes under the Internal Revenue Code of 1954.

Example: X, a nonresident of Iowa, had a 1955 federal adjusted gross income of \$12,000.00; his Iowa income being \$6,000.00. His 1955 federal income tax return showed itemized deductions for contributions, interest, taxes, medical expense, and miscellaneous expenses in total sum of \$4,500.00, of which \$150.00 was for Iowa income tax paid. The ratio of his Iowa income to his federal adjusted gross income was 50%. Therefore, 50% of the total expenses of \$4,500.00 less \$150.00, would be \$2,175.00, the portion of the nonresidents total deductions deductible in computing his Iowa taxable income for the year 1955.

26. Strike all of regulation 22.9-13 appearing at pages 521 and 522.

27. Strike all of regulation 22.12-1 appearing on page 522 and substitute therefor the following:

Reg. 22.12-1.

Personal exemption of single person. A single person may deduct from the computed tax a personal exemption of fifteen dollars (\$15). The term "single person" includes, for income tax purposes, an unmarried person, a widowed person, a divorcee, or a married person not living with husband or wife.

28. Strike all of regulation 22.12-2 appearing on page 522 and substitute therefor the following:

Reg. 22.12-2.

Personal exemption of married person.

a. A married person living with husband or wife at the close of the taxable year, or living with husband or wife at the time of the death of that spouse during the taxable year, may, if a single joint return is filed deduct from the computed tax a personal exemption of thirty dollars, (\$30). Where each spouse files a separate return, each is entitled to deduct from the computed tax a personal exemption of fifteen dollars (\$15). The personal exemption may not be divided between the spouses in any other proportion.

b. Whether a husband and wife are living together must depend upon the character of the separation, if they are not in fact together. If merely occasionally or temporarily a wife is away on a visit, or a husband is absent from home on business, or in the armed forces, the joint home being maintained, they will be considered living together. The unavoidable absence of a wife or husband at a sanatorium or asylum on account of illness does not invalidate the exemption. If, however, the husband voluntarily and continuously makes his home at one place and the wife at another, they are not living together within the meaning of the act. A resident alien with a wife abroad is not entitled to the joint exemption.

c. A nonresident taxpayer will be allowed to deduct a personal exemption for the entire year.

29. Strike all of regulation 22.12-4 appearing on page 522 and substitute therefor the following:

Reg. 22.12-4.

Credit for dependents. A taxpayer may deduct from his computed tax an exemption of seven and one-half dollars (\$7.50) for each dependent. "Dependent" has the same meaning as provided by the Internal Revenue Code of 1954, and the same dependents may be claimed for Iowa income tax purposes as the taxpayer is entitled to claim for federal income tax purposes. The dependent credit on tax is to be taken by the spouse, furnishing the major portion of the support for the dependent. If each spouse furnished 50%, they may elect between them which spouse is to be entitled to claim the dependent. The dividing of dependent credits applies only to the number of dependents

and not to the money credits for a particular dependent.

30. Strike all of regulation 22.13-1 appearing on pages 522 and 523 and substitute therefor the following:

Reg. 22.13-1.

Return by resident individual taxpayer.

a. For each taxable year every resident of Iowa, single or married and not living with spouse, whose taxable income as defined in Code section 422.7 is \$1,500 or over, must make, sign and file a return.

Every married individual having a taxable income for the taxable year of \$2,350 or over must make, sign and file a return.

Husband and wife, each having independent income, must file either a joint return or separate returns if their aggregate net income for the taxable year was \$2,000 or over.

b. In determining whether returns must be filed, income from all sources, taxable under this division, in the case of residents, must be considered; in the case of nonresidents, only income from sources within this state should be considered. If the status of a person as a resident or nonresident changes during the taxable year, returns are required if the sum of the income, from sources taxable, received or accrued, during the period the person was a resident, and the income from sources within this state, received or accrued, during the period the person was a nonresident, equals or exceeds the amounts specified in (a) above.

c. Whether or not an individual is the head of a household or has dependents is immaterial in determining his liability to render a return.

d. If separate returns are filed by husband and wife, each may include in his return only such income as is attributable to him in accordance with the provisions of those regulations. Each may claim one-half of the credit for personal exemption.

e. Return of taxpayer for the year in which he died, see reg. 22.6-5.

f. If a taxpayer is unable to make his own return, the return shall be made by a duly authorized agent or by the guardian or other person charged with the care of the person or property of such taxpayer. A power of attorney must accompany a return made by an agent.

g. A return not signed by the taxpayer or his authorized agent, or not accompanied by such portion of the tax as is by law required to be paid at the time of filing of the return, shall not be deemed completely executed and filed as required by law.

h. Each taxpayer having a social security number must enter that number on his return at places indicated. If not so entered the return may be considered not completed.

i. Each taxpayer receiving wages, salaries,

or other taxable income must attach to his return, filed with the state tax commission, a copy of information at source form, showing such income.

31. Strike all of regulation 22.13-2 appearing on page 523 and substitute therefor the following:

Reg. 22.13-2.

Amended returns changing basis of reporting income. Although husband and wife originally filed a joint return or separate returns they, after the due date for filing that return or those returns, will be permitted to file amended separate returns or an amended joint return as the case may be. An election to file joint or separate returns may be made anew each year regardless of election of prior year.

32. Strike all of regulation 22.15(1)-1 appearing at page 523 and substitute therefor the following:

Reg. 22.15(1)-1.

Returns of information—where filed. Returns of information, as required by section 422.15 relating to returns of information and by section 422.16, relating to withholding of nonresidents' income, shall be made on forms IT-5, IT-5A and IT-5B. In the case of residents these forms should be delivered to the STATE INCOME TAX DIVISION, State Office Building, Des Moines 19, Iowa, on or before the last day of the fourth (4th) month after the close of the calendar year for which the returns are made. In the case of nonresidents, such forms must be submitted on or before January 31, following the close of the calendar year for which such returns are made, and must accompany the withholding agent's reconciliation form NR-5.

In the case of nonresidents of Iowa, the amount reportable by the employer on information returns shall be the income to be reported by such nonresident on his income tax Form NR-1. The method of apportionment of the income to such nonresident for Iowa income tax purposes is contained in Regulations 22.8(2)-2 and 22.8(2)-3. Although, to make necessary a return of information the income must be fixed and determinable, it need not be annual or periodical. It must be made of any payment which will constitute taxable income to the recipient. The commission may require any person or organization acting at any time during the year as a broker or other agent in stock, bond, or commodity transactions to report the name and address of each customer or client during the preceding taxable (or calendar) year, together with an itemized statement of cost, selling price, and gain or loss involved in each individual transaction during any preceding calendar year.

33. Strike all of regulation 22.15(1)-2 appearing at page 523 and substitute therefor the following:

Reg. 22.15(1)-2.

Who shall make returns of information. Returns of information shall be made to the state tax commission by every

(a) resident of the state and every nonresident carrying on a business, trade, etc., in the state;

(b) officer and employee of the state and of municipal corporations and political subdivisions of the state;

(c) officer or employee of the United States and of its agencies and instrumentalities;

(d) individual, partnership, estate, trust, and corporation maintaining an office or place of business in this state (whether or not a paying agency is maintained within the state and whether or not such entities are exempt from taxation under the Iowa income tax law) making payments in a calendar year of fixed or determinable income of \$1,000.00 or more to any individual. If payments made to nonresidents were subject to withholding, a form IT-5A or IT-5B must be submitted regardless of the amount of income.

34. Strike all of regulation 22.15(1)-3 appearing at page 524 and substitute therefor the following:

Reg. 22.15(1)-3.

What is included in calculating amounts for returns of information.

a. Returns of information are required of all amounts paid or credited to one payee, if such payments aggregate the minimum amount specified for such returns during the calendar year, irrespective of the basis of reporting by the payor or by the payee, including income constructively received by the payee. The necessity of reporting is not limited to payments of income of a single kind, equaling or exceeding the required amounts, but information returns are required if the aggregate payments of income of all kinds (including living quarters and/or board furnished) on which information returns are required, equal or exceed \$1,000.00. For example, if a payor pays to a payee \$900.00 for personal services, \$300.00 for rent and \$50.00 for interest, he is required to report such payments on forms IT-5, IT-5A or IT-5B as the aggregate of the payments equal \$1,250.00. Or, if an employee received compensation of \$900.00 and is furnished living quarters and board worth \$360.00, the total amount which must be reported will be \$1,260.00.

b. Fees for professional services to attorneys, physicians, and members of other professions, and taxable payments for commodities come within the meaning of "fixed and determinable income" and are required to be reported in returns of information as required by this regulation.

c. For the purpose of a return of information, an amount is deemed to have been paid when

it is credited or set apart to the taxpayer.

d. Corporations are required to report payments of dividends in amounts of \$100.00 or over.

35. Strike all of regulation 22.15(1)-4 appearing at page 524 and substitute therefor the following:

Reg. 22.15(1)-4.

Payments of which no return of information required. Payments of the following classes need not be reported on returns of information:

a. Interest coupons payable to bearer.

b. Income specifically exempt from taxation.

c. Bills paid for merchandise, telegrams, freight, storage, and similar charges.

d. To employees for board and lodging while traveling in the course of their employment, where such payments are in reimbursement of expenses paid by such employees.

e. Of rent paid to real estate or rental agencies (but the agent must report payment to the landlord if the aggregate amount for the calendar year is large enough to require a return of information to be filed).

f. Distribution by partnerships to resident partners and by fiduciaries to resident beneficiaries. Fiduciaries must submit information forms if any of the distributions made are to nonresidents and are subject to withholding under section 422.16.

g. Annuities representing the return of capital. But interest or other accumulations in excess of \$1,000.00 for the calendar year must be reported.

h. To nonresident employees for services rendered entirely without the state.

i. To nonresidents of annuities, interest on bank deposits, interest on bonds, notes or other interest bearing obligations or dividends, unless received by the nonresident in connection with a business, trade, profession or occupation carried on in this state, subject to taxation under division II of this act.

36. Strike all of regulation 22.15(1)-6 appearing at page 524 and substitute therefor the following:

Reg. 22.15(1)-6.

Returns of information—how made. Returns of information shall, in all cases, be made for the calendar year. The returns shall be made on forms IT-5A and IT-5B for both residents and nonresidents. In the case of residents a verified summary IT-5 shall accompany the IT-5A and IT-5B, and such report shall be due on or before April 30 of the year following the year of payment. In the case of nonresidents, such form shall be submitted with reconciliation form NR-5 (withholding agent's reconciliation report) and shall be due on or before January

31 of the year following the year of payment. THE SOCIAL SECURITY NUMBER must appear on all forms IT-5A and IT-5B.

37. Strike all of regulation 22.15(2)-1 appearing on page 524 and substitute therefor the following:

Reg. 22.15(2)-1.

Partnerships and limited partnerships. The partnership or limited partnership required to file a return under the provisions of Code section 422.15 (2) shall be a partnership or limited partnership required to file partnership return for purposes of federal income tax. If the partnership has elected for federal income tax purposes to be taxable as a corporation, it shall be so taxable for purposes of Iowa income tax. In addition the partnership shall be required to have filed a partnership agreement with the County Auditor of the county in which the partnership is located, or said partnership shall be required to have a partnership income tax return on file with the District Director of the Internal Revenue Service.

38. Strike all of regulation 22.16-1 appearing at page 525 and substitute therefor the following:

Reg. 22.16-1.

Duties of withholding agent.

Withholding is required in the manner set forth under paragraph 12 hereof on income derived by nonresidents from the following sources:

1. Personal service, including salaries, wages, commissions and fees for personal service wholly performed within this state and such portions of similar income of nonresident traveling salesmen or agents as may be derived from services rendered in this state.

2. Rents and royalties from real or personal property located within this state.

3. Interest or dividends derived from securities or investments within this state, when such interests or dividends constitute income of any business, trade, profession or occupation carried on within this state and subject to taxation under the Act.

4. Income derived from any business of a temporary nature carried on within this state by a nonresident, such as contracts for construction and similar contracts.

5. The distributive share of a nonresident beneficiary of an estate or trust, limited, however, to the portion thereof subject to Iowa income tax in the hands of the nonresident.

6. Income derived from sources within this state by attorneys, physicians, engineers, accountants, etc., as compensation for services rendered clients in this state.

7. Compensation received by nonresident actors, singers, performers, entertainers, wrestlers, etc., for performances in this state.

8. The income of nonresidents employed in operating trains, boats, planes, motor busses, trucks, etc., within the state, who are paid on a daily, weekly or monthly basis. The gross income of such employees subject to withholding will include that portion of the total compensation of such employees which the total number of working days employed within the state bears to the total number of working days both within and without the state; and if the employment is on a mileage basis, the income apportionable to Iowa and subject to withholding will be similarly apportioned.

9. The gross income of a nonresident (not engaged in carrying on a business, trade, profession or occupation on his own account, but employed and receiving compensation for his services) includes compensation for personal services only, if and to the extent that, such services are rendered within this state. Compensation for personal services rendered by a nonresident wholly without the state is excluded from gross income of the nonresident regardless of the fact that payment of such compensation may be made by a resident individual, partnership or corporation.

10. The gross income from commissions earned by a nonresident traveling salesman, agent or other employee for services performed or sales made whose compensation depends directly on the volume of business transacted by him, includes that proportion of the total compensation received which the volume of business or sales by such employee within this state bears to the total volume of business or sales within and without the state.

11. Payments made to landlords by agents, including elevator operators, for grain or other commodities which have been received by the landlord as rent constitute taxable income of the landlord when sold by him.

12. The law contains special provisions with respect to the collection of income tax due on income derived from sources in Iowa by nonresidents of the State of Iowa by requiring that certain percentages of such Iowa gross income be withheld at source.

The term "withholding agent" means any individual, fiduciary, corporation, association or partnership in whatever capacity acting, including all officers and employees of the state or of any municipal corporation or political subdivision of the state that is obligated to pay or distribute or has control of paying or distributing any Iowa gross income (not specifically exempt from Iowa income tax to nonresidents of Iowa) in excess of \$1,500.00 in any calendar year to any nonresident of Iowa.

Excepting as provided herein and in Regulation 22.17-1, every withholding agent shall deduct and withhold in each calendar year 4% of all gross income in excess of \$1,500.00, which such withholding agent pays or distributes, including the 4% so withheld, to any nonresident of Iowa during such calendar year, provided, however, that all income derived entirely from salaries or wages not exceeding \$4,000.00 the

amount withheld shall be 2%. In lieu of the percentages heretofore set forth, the Commission is authorized and has prepared withholding tables to be used in cases of payment of wages or salaries to nonresidents. These tables may be acquired by writing to the nonresident section of the Iowa Income Tax Division, State Tax Commission, State Office Building, Des Moines, Iowa.

39. Strike all of regulation 22.16-2 appearing at pages 525 and 526 and substitute therefor the following:

Reg. 22.16-2.

Where only one percent of income is required to be withheld. In the case of a business carried on within this state, the income of which is subject to withholding, the act provides that the nonresident taxpayer may file with the commission a verified statement, in such form and containing such information as the commission shall prescribe, showing that any income therein described is derived from a source upon which the net income will be less than twenty per cent of the gross income, whereupon the commission, if satisfied that such statement is correct, shall give to the nonresident a certificate directing a designated withholding agent to withhold but one per cent of the income described in such certificate in excess of seventy-five hundred dollars.

40. Strike all of regulation 22.16-3 appearing at page 526 and substitute therefor the following:

Reg. 22.16-3.

Returns by withholding agents. Withholding agents are required to make and file certain returns. The act prescribes that returns shall be made upon the basis of each calendar year on such forms and at such times throughout the year as the commission shall prescribe. The commission has effective for the calendar year 1963 (and subsequent years) ordered that all withholdings deducted from payments made to nonresidents shall be remitted to the income tax division, nonresident section, in quarterly payments as follows:

Withholdings made during the months of January, February, and March, due on or before April 30.

Withholdings made during the months of April, May, and June, due on or before July 31.

Withholdings made during the months of July, August, and September, due on or before October 30.

Withholdings made during the months of October, November, and December, due on or before January 31 of the following year.

Withholdings shall be remitted with form NR-5A, and a form NR-5A must be submitted for each quarter even though no withholdings were made during such quarter. A summary of the four quarters of withholding must be made at the end of each calendar year. Form

NR-5 should be used for this purpose. A copy of each IT-5A or IT-5B, as given to the nonresident employee or payee, must accompany form NR-5. Remittance for each quarterly payment of withholding should be made to the Treasurer of the State of Iowa. Withholding agents shall prepare and forward to each nonresident employee or payee a form IT-5A or IT-5B, regardless of the amount of income involved, if withholding has been deducted from payments made.

41. Strike all of regulation 22.16-4 appearing at page 526.

42. Renumber regulation 22.16-5 appearing at page 526 to read "22.16-4", and amend paragraphs "a" and "b" as follows:

Reg. 22.16-4.

Requirements for filing Iowa nonresident returns.

a. Every nonresident individual having a taxable income for the tax year from Iowa sources taxable under the Iowa Income Tax Law as amended, of \$1,500.00 or over, if single, or if married and not living with husband or wife; or having such a taxable income for the tax year of \$2,350.00 or over, if married and living with husband or wife, shall make and sign a return.

b. If husband and wife living together have an aggregate taxable Iowa income of \$2,000.00 or over, each shall make such a return, unless the income of each is included in a single state of Iowa joint return.

43. Strike all of regulation 22.18-1 appearing at pages 527 and 528.

44. Strike all of regulation 22.21-2 appearing on page 528 and substitute therefor the following:

Reg. 22.21-2.

Extension of time for filing returns. It is important that the taxpayer render, on or before the due date, a return as nearly complete and final as it is possible for him to prepare. However, when good cause exists by reason of sickness, unavoidable absence, or otherwise, the commission is authorized to grant an extension of time in which to file such return, provided the taxpayer files Form IT-8, or in the case of corporations Form IT-136, in triplicate.

In no case shall an extension exceed three months, except in cases where taxpayer is abroad. The application for an extension must be made prior to the due date of the return, or before the expiration of an extension previously granted. As a condition to granting an extension of time, the commission may require that a tentative return be filed and the payment of the first installment of tax shown due on that return, if that tax is over \$50; if \$50 or less the full amount is to be paid. If the time for filing is extended and the tax payable is over \$50.

interest at 6% per annum from date the return originally was required to be filed to date of actual payment on one-half of the total tax is to be paid by taxpayer; if the total tax is \$50 or less, interest is to be computed on full amount of tax. An extension of time to file return does not extend the time for payment of the second installment.

45. Strike all of regulation 22.21-5 appearing on page 528 and substitute therefor the following:

Reg. 22.21-5.

Time and manner of payment of tax. The tax must be paid in full at the time of filing the return or, if the tax amounts to more than \$50, it may, at the taxpayer's option, be paid in two equal installments, one-half to be paid when the return is filed and one-half to be paid on or before the last day of the sixth month after the due date for filing the return. If the amount of the tax is \$50 or less, it must be paid in full when the return is filed.

No interest will be added to the deferred payment, unless it is not paid with the required time, in which case interest at 6% per annum from date of second installment became due to date of payment will be added to the balance of tax.

If the portion of the tax required by this regulation to be paid at the time of filing is not so paid, the return shall be considered not to have been filed until the required payment has been made.

46. Strike all of regulation 22.21-8 appearing on page 529 and substitute therefor the following:

Reg. 22.21-8.

Optional method of filing. Pages 1 and 2 of form IT-1, if properly completed may be filed as a short-form return, IF A COMPLETE FACSIMILE OR PHOTOCOPY OF YOUR FEDERAL RETURN AND SUPPORTING SCHEDULES IS ATTACHED.

To properly complete the short-form method:

1. Enter Adjusted Gross Income (Form 1040 page 1) at Line 9, page 1, of your return. (In the event your Federal Adjusted Gross Income includes income not subject to Iowa income tax, or you have income subject to Iowa income tax but not to federal income tax—attach a schedule of such income, and enter the amount shown on Form 1040 as adjusted on that schedule.)

2. If deductions were itemized on Form 1040 enter the total of itemized deductions (Page 2, Form 1040), less the Iowa Income Tax included in that total, at Line 12, Page 1, of your state return.

3. It will not be necessary to complete Lines 4 through 8, page 1. You are required, however, to use all other Lines from 10 through 18.

If you choose this method of preparing the return, failure to comply with the above requirements will constitute an incomplete return.

47. Strike all of regulation 22.21-9 appearing on page 529 and substitute therefor the following:

Reg. 22.21-9.

Use of and completeness of prescribed forms. Returns shall, in all cases, be made by residents, nonresidents, fiduciaries, partnerships and corporations on forms supplied by the tax commission. When a taxpayer elects to submit alternative forms, the prescribed form, including all schedules and questionnaires, must also be completed. Taxpayers not supplied with the proper forms shall make application for same to the commission or to any county treasurer or field auditor, in ample time to have their returns made, verified and filed on or before the due date. Each taxpayer shall carefully prepare his return so as to fully and clearly set forth the data required. Imperfect, incorrect or incomplete returns will not be accepted as meeting the requirements of the statute. For lack of a prescribed form, a statement made by a taxpayer disclosing his gross income and the deductions therefrom may be accepted as a tentative return, and if verified and filed within the prescribed time, will relieve the taxpayer from liability to penalties, provided that without unnecessary delay such a tentative return is replaced by a return made on the proper form. Each question shall be answered and each direction complied with in the same manner as if the forms and instructions were embodied in these regulations.

48. Strike all of regulation 22.21-9 appearing on page 529, renumber and substitute therefor the following:

Reg. 22.21-10.

List of forms. The following forms prescribed by the commission, are available to taxpayers:

Form IT-1	Resident individual return.
Form IT-2	Corporation return.
Form IT-3	Partnership return.
Form IT-4	Fiduciary return.
Form IT-5	Summary of reported payments to residents.
Form IT-5A	Information at source (residents).
Form IT-6	Claim for refund of tax.
Form IT-8	Extension of time request.
Form IT-13	Travel expense schedule.
Form IT-136	Corporation extension of time request.
Form NR-1	Nonresident individual return.
Form NR-2	Allocation of fiduciary and partnership income of nonresidents.
Form NR-5	Summary of withholding of income payable to nonresidents.
Form NR-5A	Return of withholdings from nonresidents.

49. Strike all of regulation 22.25-1 appearing on page 529 and substitute therefor the following:

Reg. 22.25-1.

Power to examine and audit may be dele-

gated. Code section 422.25 (1) provides that the Commission shall examine returns within three years and determine the correct amount of the tax. Section 422.25 (1) permits the determination of the correct amount of the tax within the limits of the Statute of Limitations if the commission discovers from any source that all or portions of the income have been omitted either through understatement of net income or overstatement of deductions. Section 422.64 permits the commission to appoint and remove such agents, auditors, clerks and employees as it deems necessary, and to prescribe the duties of such persons. The Commission hereby delegates to the Director of the Income Tax Division the power to examine return and make audits; and to determine the correct amount of tax due, subject to review by the Commission or appeal to the Commission. The power so delegated may further be delegated by the Director to such auditors, agents, clerks and employees of the Income Tax Division as he shall designate.

50. Strike all of regulation 22.25-6 appearing on pages 529 and 530 and substitute therefor the following:

Reg. 22.25-6.

Formal notice of assessment. If following review no agreement is reached, and taxpayer does not pay the amount determined to be correct, a formal notice of assessment shall be sent to the taxpayer, by certified mail. Also, if the period in which the correct amount of tax can be determined is nearly at an end, a formal notice of assessment may be sent without compliance with reg. 22.25-3, 4 and 5, or a jeopardy assessment may be made under the provisions of section 422.30. All formal notices of assessment shall be signed either by the chairman or the vice-chairman of the Commission.

51. Strike all of regulation 22.25-7 appearing on page 530 and substitute therefor the following:

Reg. 22:25-7.

Compromise of tax, interest or penalty. The Commission does not have power to compromise, waive or reduce any income tax, or any penalty or interest thereon, except as provided in section 422.25 (3), 1958 Code, as amended. The Executive Council of the State of Iowa, under the provisions of section 19.9, does have power to compromise claims in favor of the state which are of doubtful equity or collectibility. Taxpayers seeking the advantage of section 19.9 should submit their offer of compromise in writing to the State Tax Commission, and should set forth reasons justifying the making of the compromise. Each offer should be accompanied by a draft or certified check for the amount offered in compromise.

52. Strike all of regulation 22.25-8 appearing on page 530 and substitute therefor the following:

Reg. 22.25-8.

Periods of limitation.

a. In case errors in computing taxable income and tax due are apparent on the return itself, the correct amount of tax due may be determined by the Commission within three years from the time the return is filed. If a transaction has been fully disclosed in the return or on a schedule or statement incorporated with the return, so that upon examination of the return the proper treatment of the transaction could be ascertained, but it was incorrectly reflected in taxable income on the return, the three-year limitation is applicable.

b. If a taxpayer fails to include in his return such items of gross income as defined in the Internal Revenue Code of 1954, as will under that Code extend the statute of limitations for federal tax purposes to six years, the correct amount of tax due may be determined by the Commission within six years from the time the return is filed.

c. If a taxpayer files a false or fraudulent return with intent to evade tax, the correct amount of tax due may be determined by the Commission at any time after the return has been filed.

d. While the burden of proof of additional tax owing under the six-year period or the unlimited period is upon the Commission, a prima facie case of omission of income, or of making a false or fraudulent return, shall be made upon a showing of a federal audit of the same income, a determination by federal authorities that the taxpayer omitted items of gross income or made a false or fraudulent return, and the payment by the taxpayer of the amount claimed by the federal government to be the correct tax or the admission by the taxpayer to the federal government of liability for that amount.

e. Subsections "b" and "c" do not apply to returns for tax years beginning before January 1, 1949.

53. Strike all of regulation 22.30-2 appearing on page 531 and substitute therefor the following:

Reg. 22.30-2.

Waiver of period of limitation. Where it appears that the collection of tax may be jeopardized by delay, an estimated tax, based on available information, will be assessed against the taxpayer, the assessment to be subject to such later adjustments as may be found necessary. If the taxpayer files with the commission a written waiver of the period of limitation, the limit of time for audit of the taxpayer's return will thereby be extended for a designated period. A waiver, when granted, carries limitation of 36 months interest to be assessed on the year waived.

54. Strike paragraph a. of regulation 22.32-1

appearing on page 531 and substitute therefor the following:

Reg. 22.32-1.

Definitions.

a. The term "corporation" as used in Chapter 422 of the Iowa Code and in these regulations includes not only corporations which have been created or organized under the laws of Iowa, but also those which are qualified to do, or are doing business in Iowa, in a corporate or organized capacity, by virtue of creation or organization under the laws of the United States or of some state, territory or district or of a foreign country. The term "corporation" is not limited to the artificial entity usually known as a corporation, but includes also an association, a trust classed as an association because of its nature or its activities, a joint stock company, and certain kinds of partnerships. Any association or organization which is required to report as a corporation, for federal income tax purposes under the Internal Revenue Code of 1954, shall be considered to be a corporation for the purposes of Iowa income tax on corporations.

55. Strike all of regulation 22.33 (1)-1 appearing at page 531 and substitute therefor the following:

Reg. 22.33 (1)-1a.

Basis of corporate tax. The determination of taxable income of a corporation is accomplished on a different basis than in the case of other taxpayers. Individual residents of Iowa, and partnerships, estates, and trusts domiciled in Iowa are subject to the tax on all net income received by them, from sources within or without the state. In the case of corporations whose income is subject to the tax, the tax is levied and collected only upon such net income as may accrue to the corporation from business carried on in the state plus certain net income from sources without the state which by law follows the home office of the corporation.

56. Strike all of regulation 22.33 (1)-2 appearing at page 532 and substitute therefor the following:

Reg. 22.33 (1)-2.

Corporations carrying on business entirely within the state of Iowa. If a corporation carries on its trade or business entirely within the state of Iowa, no allocation or apportionment of its income may be made. The corporation will be considered to be carrying on business entirely within the state of Iowa if its sales, or other activities are carried on only in Iowa, even though it may own subsidiary corporations which function in other states and from which it receives income in the form of interest, dividends, rents, royalties, or otherwise.

57. Strike all of regulation 22.33 (1)-3 appearing at page 532 and substitute therefor the following:

Reg. 22.33 (1)-3.

Corporations not carrying on business entirely within the state of Iowa. All corporations not within reg. 22.33 (1)-2 shall be deemed not to carry on business entirely within the state of Iowa. The net income of such corporations shall be apportioned or allocated to Iowa and outside Iowa in accordance with reg. 22.33 (1)-4 through 22.33 (1)-10, and reg. 22.33 (2)-1. For the purpose of these regulations the word apportioned shall mean assigned by a percentage ratio and the word allocated shall mean assigned specifically within and/or without the state. The word domicile if used in these regulations shall mean the home office of the corporation.

58. Strike all of regulation 22.33 (1)-4 appearing at page 532 and substitute therefor the following:

Reg. 22.33 (1)-4.

All interest, dividends, rents and royalties shall be allocated as directed by subsection (1)-a of code sec. 422.33.

59. Strike all of regulation 22.33 (1)-5 appearing at pages 532 and 533 and substitute therefor the following:

Reg. 22.33 (1)-5.

Application of related expenses. Code sections 422.35, 422.33 (1) and reg. 22.33 (1)-3, direct that the allocation and apportionment of income, by subsections a. and b., of section 422.33, as interpreted by reg. 22.33 (1)-4 through 10, deal only with the separation of NET income. Therefore, determination and application of RELATED expenses must be made, as hereinafter directed, BEFORE allocation or apportionment within and/or without Iowa.

The word "RELATED" as used in line one of code sec. 422.33 (1)-a, shall mean those expenses which are directly related and also those indirectly related.

Indirect expenses to be determined and LIMITED as follows: Where a corporation has assets producing interest, dividends, rents and royalties, borrows money for any corporate purpose, the interest paid shall be deemed indirectly related to the production of interest, dividends, rents and royalties.

All rents paid, and royalties paid for the right to extract and/or process natural resources, shall be deemed expenses indirectly related to rent and royalty income from tangible property, even though not paid for the use of the property producing the income.

However: Indirect expense, as determined above, shall not exceed the amount of income (less other related expenses), to which it is deemed related.

60. Strike all of regulation 22.33 (1)-6 appearing at page 533 and substitute therefor the following:

Reg. 22.33 (1)-6.

Allocation of NET income from interest, divi-

dends, rents and royalties. In the allocation provided by sec. 422.33 (1)-a, the business to which these earnings are connected is the business activity of the assets producing the income. In general the part of the net income, attributable to business within the state shall be in that proportion which the gross business activity within the state of the assets producing each type of income, bears to the total gross business activity of the assets producing each type of income; subject however to the following specific allocations:

a. NET rent income shall be allocated to Iowa in that proportion which the gross rent charged for the use of the asset while being used in Iowa, during the tax year, bears to the total gross rent charged for the use of the asset during the tax year.

b. NET royalty income, from the extraction and/or processing of natural resources, shall be allocated to Iowa in that proportion which the gross sales of the product within Iowa, during the tax year, bear to the total gross sales of the product, during the tax year.

c. NET royalties, not allocable as directed by paragraph b. above, shall be allocated to Iowa; unless the taxpayer presents detailed schedule(s), establishing to the satisfaction of the commission, that the asset(s) was (were) used without Iowa.

d. NET interest on tax refunds shall be allocable to Iowa in that proportion which the tax refunded is a recovery of tax expendable against income subject to Iowa corporation income tax.

e. NET interest received by a corporation, during the tax year, because of indebtedness evidenced by notes, mortgages, contracts, accounts receivable and any other written or oral evidence of indebtedness, shall be allocated to Iowa; unless the taxpayer files detailed schedule(s), establishing to the satisfaction of the commission, that the money representing the indebtedness was used without Iowa.

f. NET dividend income, received by a corporation during the tax year, shall be allocated to Iowa in that proportion which, the taxable Iowa net income of the dividend paying corporation(s), for the tax year in which the dividend was paid, bear(s) to the total on the same Iowa basis.

61. Strike all of regulation 22.33 (1)-7 appearing at page 533 and substitute therefor the following:

Reg. 22.33 (1)-7.

Net gains and losses from the sale of assets.

a. Gain or loss from sale of assets USED IN THE BUSINESS as determined by the United States Internal Revenue code section 1231, as revised by Iowa code section 422.35, shall be apportioned or allocated within and without the state as follows:

Corporations determining Iowa taxable income, by a ratio of sales, gross receipts or other business activity ratio, shall apportion gain or loss from sale or exchange of assets USED IN THE BUSINESS, as determined by said federal code section 1231, by the business activity ratio applicable to the year the gain or loss is determined.

Corporations having ONLY assignable income shall assign gain or loss from sale of assets USED IN THE BUSINESS as follows: gain or loss from the sale of assets used in the business shall be assigned within Iowa, in that proportion which, the gross income from the assets sold, was assignable within Iowa, during the three tax years first prior to the year the assets were sold, bears to the comparable total assignable both within and without Iowa. If the assets had no gross earnings or if none of the earnings were subject to Iowa corporation income tax, during said three preceding tax years, the gain or loss from the sale of tangible and/or intangible PERSONAL property shall be assigned to the domicile of the recipient and gain or loss from REALTY shall be assigned to the location of the realty.

b. Gain or loss from the sale of CAPITAL assets as determined by the United States Internal Revenue code as revised by Iowa code section 422.35, exclusive of gains and losses determined by subsection "a" of this regulation, shall be apportioned or assigned within and without the state as follows:

Gains or losses from sale of TANGIBLE personal property shall be apportioned or assigned as directed by subsection "a" of this regulation.

Gain or loss from the sale of REALTY and INTANGIBLE personal property, shall be assigned as directed by subsection "a", paragraph (3) of this regulation.

62. Strike all of regulation 22.33 (1)-8 appearing at page 533 and substitute therefor the following:

Reg. 22.33 (1)-8.

Where income is derived from business other than the manufacture or sale of tangible personal property.

a. This regulation applies to corporations receiving net income from business of types not covered by reg. 22.33 (1)-4, 22.33 (1)-6, 22.33 (1)-7, 22.33 (1)-9 or 22.33 (1)-10.

b. The term "income from personal and/or business service" includes income which is received by a corporation for rendering personal and/or business service, fees and commissions, including those derived from conducting an auction, agency, brokerage or commission business. It is immaterial whether the services are performed by the principal owner or stockholders or by other employees of the corporation.

Income received by a corporation from personal and/or business services is allocable to Iowa regardless of where the services were performed if the corporation is domiciled in Iowa, or has a business situs in Iowa.

Income received by a corporation doing business in Iowa from personal and/or business services performed in Iowa is allocable to Iowa, even though the corporation has no Iowa domicile or business situs.

c. Any other net income must be specifically allocated or equitably apportioned within and without Iowa on a basis which the taxpayer can substantiate, to the satisfaction of the commission, as just and equitable.

63. Strike all of regulation 22.33 (1)-9 appearing at pages 533 and 534 and substitute therefor the following:

Reg. 22.33 (1)-9.

Where income is derived from the manufacture or sale of tangible personal property.

a. The act provides specifically but one method of apportioning net income derived from the manufacture or sale of tangible personal property, which provides that the part of such income attributable to business within the state shall be that proportion which the gross sales made within the state bear to the total gross sales.

Nonapportionable income assignable to Iowa shall be added to the apportionable income assigned to this state as determined by use of the apportionment fraction to determine the total net taxable income.

b. The gross sales of a corporation within the state includes sales for delivery to a purchaser within the state, but does not include sales for delivery to a common carrier for transportation out of the state.

For example, if a corporation sells to a customer at its place of business in this state, and delivers the property to the purchaser, the sale is a sale within the state and the income derived therefrom is taxable in this state, regardless of the ultimate destination of the property. If, however, a sale is made and the property is not delivered to the purchaser thereof, but to a common carrier for transportation to a place outside of the state, the income derived therefrom will not be taxable in Iowa.

The gross sales of a corporation within the state shall be taken to be the gross sales of goods sold and delivered within the state, including:

1. Goods sold and delivered within the state to a common carrier and consigned to a point within the state, regardless of where such shipment may be afterwards consigned by the purchaser.

2. Goods sold and delivered within this state to a common carrier and consigned to a point without this state, but diverted by the purchaser and actually delivered to a point within the state.

Goods sold and delivered within the state to a common carrier for transportation out of the state and which are actually delivered outside of the state shall be excluded.

Goods delivered to the purchaser in Iowa from stocks of merchandise kept within the state shall be included as Iowa sales in determining the proportion of the net income subject to the tax even though such transactions were handled through an office outside the state.

c. In the case of corporations engaged in the manufacture or sale of tangible personal property, the apportionment fraction represents the ratio of the sales made within this state during the taxable year to the total sales wherever made. For explanation of what constitutes a sale within Iowa see subparagraph "b" hereof.

The right to apportion or allocate taxable income by corporations does not extend to resident individuals, partnerships, estates or trusts. In the case of income of a nonresident, such apportionment or allocation is permissible in certain cases, but under rules different from those applicable to corporation income.

64. Strike all of regulation 22.33 (1)-10 appearing at page 534 and substitute therefor the following:

Reg. 22.33 (1)-10.

Allocation of income of public utility, transportation and communications corporations. Net income of these corporations, other than interest, dividends, rents and royalties, which is not specifically assigned by reg. 22.33 (1)-7, 22.33 (1)-8 and/or 22.33 (1)-9 shall be apportioned as follows:

1. Railroads. Where net income is derived from railroad operations, the part thereof attributable to business within the state shall be that proportion which the trackage owned and operated within the state, bears to the total trackage owned and operated, as reported to the Interstate and Iowa State Commerce Commissions.

2. Air line, truck and bus line companies, freight car and equipment companies shall determine their Iowa proportion of gross receipts of gross revenues by taking the proportion of mileage traveled in Iowa to the total mileage traveled within and without the state. This provision is applicable to corporations only.

3. Oil, gasoline, and gas pipe line companies shall determine the proportion of transportation revenue derived from interstate business that is attributable to Iowa by the proportion of Iowa traffic units to total traffic units. The "Traffic Unit" of an oil pipe line is defined as the transportation of one barrel of oil for a distance of one mile; the "Traffic Unit" of a gasoline pipe line is defined to be the transportation of one gallon of gasoline for a distance of one mile; and a "Traffic Unit" of a gas pipe line is defined to be the transportation of one thousand cubic feet of natural or casinghead gas for a distance of one mile.

4. Telephone and telegraph companies shall

determine the Iowa proportion of revenues by taking the Iowa proportion of used wire mileage to the entire used wire mileage of the system.

65. Strike all of regulation 22.33 (2)-1 appearing at page 534 and substitute therefor the following:

Reg. 22.33 (2)-1.

Allocation of income in special cases. Whenever it shall appear to the commission that the statutory method of apportionment will not properly reflect the taxable net income assignable to the state, the commission may permit or require a taxpayer to determine the taxable net income by other methods. If a taxpayer feels that the allocation and apportionment as prescribed by subsection (1) of Iowa code section 422.33, in his case, results in an injustice, such taxpayer may petition the commission to be permitted to determine the taxable net income, allocable and/or apportionable to the state on some other basis. Such petition must be in writing, and shall set forth in detail the facts upon which the petition is based. The burden of proof will be on the taxpayer as to the validity of the method and its results.

The taxpayer must FIRST file his return as prescribed by subsection (1), of section 422.33. If a change to some other method is desired a statement of objections and an alternative method shall be filed. The commission shall require detail and proof within such time as they may reasonably prescribe. IF the commission shall conclude that the statutory method is in fact inapplicable and inequitable, the commission shall prescribe a special method. Since a prescribed method, is the discretion of the commission and without knowledge of what the discretion of future commissions will be, it is not possible to grant or deny its use beyond the years under audit at the time the special method is prescribed. The taxpayer's continued use of a prescribed method will be subject to change within the statutory, or legally extended period for audit.

66. Strike all of regulation 22.35-1 appearing at page 535 and substitute therefor the following:

Reg. 22.35-1.

Adjustments to "net income" of corporations. Adjustments to "net income" under Division III

of Chapter 422 shall be made similar to those required to be made to "net income" under Division II of Chapter 422 by reg. 22.7-2, 22.7-3, 22.7-4, 22.7-11, 22.7-12, 22.7-13, 22.9-4, and 22.9-10. Reg. 22.22 is also applicable to corporation returns.

67. Strike all of regulation 22.35-2 appearing at pages 535 and 536 and substitute therefor the following:

Reg. 22.35-2.

Allocation of net operating loss and federal income taxes. Corporations subject to the allocation provisions of Code section 422.33, and to reg. 22.33 (1)-1 through 22.33 (1)-9, 22.33 (2)-1 are permitted to deduct only such portion of deduction for net operating loss and for federal income taxes as is fairly and equitably allocable to Iowa.

68. Strike all of regulation 22.38-1 appearing at page 537 and substitute therefor the following:

Reg. 22.38-1.

All the provisions of reg. 22.15 (1)-1 through 22.22, inclusive, insofar as the same are applicable, shall apply to corporations taxable under Division III, Chapter 422, of the Iowa Code.

69. Reg. 22.39-1 appearing on page 537 is not to be stricken or changed but is to continue to read as follows:

Reg. 22.39-1.

All the provisions of reg. 22.25-1 through 22.25-8, inclusive, respecting payment and collection, shall apply in respect to the tax due and payable by a corporation taxable under Division III, Chapter 422, of the Iowa Code.

70. Strike all of regulation 22.41-1 appearing at page 537 and substitute therefor the following:

Reg. 22.41-1.

All the provisions of reg. 22.28-1 through 22.28-7, inclusive, and the provisions of reg. 22.30-1 and 22.30-2, shall be applicable to corporations taxable under Division III, Chapter 422, of the Iowa Code.