

## CHAPTER 117

## CREDIT ON BEER PURCHASES

S. F. 96

AN ACT to prevent subsidizing retail beer permittees by the extension of credit on beer from class "A" permit holders.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Amend section one hundred twenty-four point twenty-  
2 two (124.22), Code 1962, by inserting after the word "indirectly" in  
3 line eleven (11) the following: "extend credit to any permittee for  
4 beer or".

Approved February 27, 1963.

## CHAPTER 118

## TRAVEL TRAILERS AND MOBILE HOMES

S. F. 461

AN ACT relating to the regulation and taxation of travel trailers and mobile homes.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 Sections one hundred thirty-five D point nine (135D.9), one hundred  
2 thirty-five D point ten (135D.10) and one hundred thirty-five D point  
3 twenty-one (135D.21), Code 1962, are hereby repealed and sections  
4 one (1) to five (5), inclusive, hereof enacted in lieu thereof.

1 SECTION 1. The owner of each mobile home shall pay to the county  
2 treasurer a semiannual tax as herein provided. However, when the  
3 owner is any educational institution and the mobile home is used solely  
4 for student housing or when the owner is the state of Iowa or a sub-  
5 division thereof, the owner shall be exempt from the tax provided  
6 herein. The semiannual tax shall be computed as follows:

7 1. Multiply the number of square feet of floor space each mobile  
8 home contains when parked and in use by seven and one-half cents.  
9 In computing floor space the exterior measurements of the mobile  
10 home shall be used as shown on the certificate of registration and title,  
11 but not including any area occupied by any hitching device.

12 2. The amount thus computed shall be the semiannual tax for all  
13 mobile homes for the first five years after the year of manufacture.

14 3. For the sixth through ninth years after the year of manufacture  
15 the semiannual tax shall be ninety percent of the tax computed ac-  
16 cording to subsection one (1) of this section.

17 4. For all mobile homes ten or more years after the year of manu-  
18 facture the semiannual tax shall be eighty percent of the tax com-  
19 puted according to subsection one (1) of this section.

20 5. The semiannual tax shall be figured to the nearest whole dollar.

1 SEC. 2. There shall be exempted from the semiannual tax the  
2 manufacturer's and dealer's inventory of mobile homes not in use as  
3 a place of human habitation. All travel trailers shall be exempt from  
4 this tax. Mobile homes and travel trailers in the inventory of manu-  
5 facturers and dealers shall be exempt from personal property tax.  
6 Mobile homes coming into Iowa from out of state shall be liable for  
7 the tax computed pro rata to the nearest whole month, for the time  
8 such mobile home is actually situated in Iowa.

1 SEC. 3. The semiannual tax provided herein shall be due and pay-  
2 able to the county treasurer semiannually on January 1 and July 1 in  
3 each year; and shall be delinquent February 1 and August 1 in each  
4 year, after which a penalty of five percent shall be added each month  
5 until paid. A mobile home parked and put to use at any time after  
6 January 1 or July 1 shall be immediately subject to the said taxes  
7 prorated for the remaining months or days of the tax period. Said  
8 tax shall be due and payable immediately, and delinquent thirty days  
9 after said parking and subject to the same penalties herein set out.

10 Each mobile home park licensee is hereby required to keep an ac-  
11 curate and complete record of the number of units of mobile homes  
12 harbored in his park, listing the owner's name, year and make of the  
13 unit and whether there is a current registration plate, and to report  
14 such information on or before the tenth day of each month to the  
15 county treasurer. The records of such licensee shall be open to in-  
16 spection by a duly authorized representative of any law-enforcement  
17 agency. Any property owner, manager or tenant shall report to the  
18 assessor any and all mobile homes parked upon any property owned,  
19 managed, or rented by him.

20 The county treasurer shall report the name of any owner of a  
21 mobile home and the year, make, and serial number of each unit on  
22 which there is no current registration plate to the Iowa department  
23 of public safety. The motor vehicle registration division shall be the  
24 enforcement agency for enforcement of registration provisions.

25 The tax and registration fee shall be a lien on the vehicle senior to  
26 any other lien there may be upon it. The mobile home and automobile  
27 bearing current registration plates issued by any other state than the  
28 state of Iowa and remaining within this state for an accumulated  
29 period not to exceed ninety days in any twelve-month period shall not  
30 be subject to Iowa tax. However, when one or more persons occupy-  
31 ing a mobile home bearing a foreign registration are employed, there  
32 shall be no exemption from Iowa registration and tax herein provided.  
33 This tax shall be in lieu of all other taxes general or local.

1 SEC. 4. The tax and any penalties provided by section three (3)  
2 herein shall be allocated to the school fund of the district wherein the  
3 mobile home is located.

1 SEC. 5. No mobile home shall be assessed for property tax nor be  
2 eligible for homestead tax credit or military service tax credit unless:

3 1. The mobile home owner intends to convert his mobile home to  
4 real estate and does so by:

5 a. Attaching his unencumbered mobile home to a permanent foun-

6 dation on real estate owned by him. Encumbered mobile homes shall  
 7 not be converted to real property.  
 8 b. Destruction or modification of the vehicular frame rendering it  
 9 impossible to reconvert the real property thus created to a mobile  
 10 home.  
 11 2. After converting a mobile home to real estate, the owner shall  
 12 notify the assessor who shall inspect the new premises for compliance  
 13 with the provisions of this section and if the mobile home is properly  
 14 converted, the assessor shall then collect the mobile home vehicle title,  
 15 registration, and license plates from the owner and enter the property  
 16 upon the tax rolls.

1 SEC. 6. Section one hundred thirty-five D point one (135D.1), Code  
 2 1962, is amended by striking subsection one (1) and inserting in lieu  
 3 thereof the following:  
 4 1. "Mobile home" means any vehicle without motive power used or  
 5 so manufactured or constructed as to permit its being used as a con-  
 6 veyance upon the public streets and highways and so designed, con-  
 7 structed, or reconstructed as will permit the vehicle to be used as a  
 8 place for human habitation by one or more persons; but shall also  
 9 include any such vehicle with motive power not registered as a motor  
 10 vehicle in Iowa.

1 SEC. 7. Section four hundred forty-one point seventeen (441.17),  
 2 Code 1962, is hereby amended by adding thereto the following new  
 3 subsection:  
 4 Measure the exterior length and exterior width of all mobile homes  
 5 except those for which said measurements are contained in the manu-  
 6 facturer's and importer's certificate of origin, and report said infor-  
 7 mation to the county treasurer. In the calendar year 1963, said duty  
 8 shall be performed between September 1 and November 30. Check all  
 9 mobile homes and travel trailers for violations of registration and for  
 10 inaccuracy or measurements as necessary or upon written request of  
 11 the county treasurer and report such findings immediately to the  
 12 county treasurer. If a mobile home has been converted to real estate  
 13 the registration certificate, registration plates, and title shall be col-  
 14 lected and returned to the county treasurer for cancellation. If the  
 15 registration fees and any taxes due for prior years have not been paid,  
 16 the assessor shall collect the unpaid registration fees and taxes due as  
 17 a condition of conversion. It shall be the further duty of the assessor  
 18 to make sufficiently frequent inspections and checks within his entire  
 19 jurisdiction of all mobile homes and mobile home parks and travel  
 20 trailers and make all the required and needed reports to carry out the  
 21 intents and purposes of this section.

1 SEC. 8. Section three hundred twenty-one point one (321.1), Code  
 2 1962, is amended by striking subsection sixty-eight (68) and insert-  
 3 ing in lieu thereof the following:  
 4 "Mobile home" means any vehicle without motive power used or so  
 5 manufactured or constructed as to permit its being used as a convey-  
 6 ance upon the public streets and highways and so designed, con-  
 7 structed, or reconstructed as will permit the vehicle to be used as a

8 place for human habitation by one or more persons.

9 "Travel trailer" or "camping trailer" means a vehicle without  
10 motive power used or so manufactured or constructed as to permit  
11 its being used as a conveyance upon the public streets and highways  
12 and so designed to permit the vehicle to be used as a place of human  
13 habitation by one or more persons. Said vehicle may be up to eight  
14 feet in width and any length provided its gross weight does not exceed  
15 forty-five hundred pounds which shall be the manufacturer's shipping  
16 or the actual weight of the vehicle fully equipped, or any weight pro-  
17 vided its overall length does not exceed twenty-eight feet. Such  
18 vehicle shall be customarily or ordinarily used for vacation or recre-  
19 ational purposes and not used as a place of permanent habitation. If  
20 any such vehicle is used in this state as a place of human habitation  
21 for more than ninety days in any twelve-month period it shall be  
22 classed as a mobile home regardless of the size and weight limitations  
23 herein provided.

1 SEC. 9. Section three hundred twenty-one point one hundred  
2 twenty-three (321.123), Code 1962, is amended by striking subsection  
3 three (3) and inserting in lieu thereof the following:

4 3. Mobile homes, regardless of whether or not they are used on the  
5 highways, except those in a dealer's or a manufacturer's stock not  
6 used as a place for human habitation, a semiannual fee of two and  
7 one-half dollars which shall not be prorated or refunded. The semi-  
8 annual tax provided in chapter one hundred thirty-five D (135D) of  
9 the Code shall be paid at the same time that the registration fee is  
10 paid and the issuance of the registration certificate and plate herein  
11 provided shall be subject thereto. However, when the owner is any  
12 educational institution and the mobile home is used solely for student  
13 housing or when the owner is the state of Iowa or a subdivision  
14 thereof, the owner shall be exempt from the provisions of this chap-  
15 ter.

16 Travel trailers and camping trailers, regardless of whether or not  
17 they are used on the highways, except those in manufacturer's or  
18 dealer's stock, an annual fee of fifteen cents per square foot of floor  
19 space computed on the exterior measurements, but excluding any area  
20 occupied by any trailer hitch as provided by and certified to by the  
21 owner, which amount shall not be prorated or refunded; except the  
22 annual fee for travel trailers or camping trailers, when registered in  
23 Iowa for the first time, shall be prorated on a monthly basis. The  
24 registrant of a travel trailer or camping trailer shall be issued a  
25 "travel trailer" plate. It is further provided the annual fee thus com-  
26 puted shall be limited to seventy-five percent of the full fee after the  
27 sixth registration.

28 If a mobile home, travel trailer or camping trailer, shall have been  
29 registered under the provisions of this chapter at any time during a  
30 calendar year, said mobile home, travel trailer or camping trailer,  
31 shall not be subject to a personal property tax for said year.

1 SEC. 10. Section three hundred twenty-one point forty-five  
2 (321.45), subsection one (1), Code 1962, is hereby amended by adding  
3 thereto the following:

4 For each new mobile home, travel trailer and camping trailer said

5 manufacturer's or importer's certificate shall also contain thereon the  
6 exterior length and exterior width of said vehicle not including any  
7 area occupied by any hitching device, and the manufacturer's ship-  
8 ping weight.

1 SEC. 11. Sections one (1) to six (6), inclusive, and sections eight  
2 (8) and nine (9) of this Act shall become effective as of January 1,  
3 1964.

Approved June 10, 1963.

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## CHAPTER 119

### DEATH CERTIFICATES

S. F. 54

AN ACT requiring that the cause of death and attending physicians name be type-written on all death certificates.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Amend section one hundred forty-one point four  
2 (141.4), Code 1962, subsection eighteen (18) by adding the following  
3 paragraph thereto:  
4 "All information required on the death certificate shall be typed."

1 SEC. 2. Amend section one hundred forty-one point four (141.4),  
2 subsection twenty (20), Code 1962, by adding the following sentence  
3 thereto: "In addition to written signatures, the signatures of attend-  
4 ing physicians shall also be typed on such death certificates."

Approved March 22, 1963.

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## CHAPTER 120

### PUBLIC HEALTH NURSES

H. F. 83

AN ACT relating to public health nurses.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section one hundred forty-three point one (143.1),  
2 Code 1962, is hereby amended by inserting in line six (6) after the  
3 word "advisable," the following new sentence:  
4 "The board of supervisors of any county, the council of any city or  
5 town, or the school board of any school district, or any of them acting  
6 in co-operation, may contract with any non-profit nurses' association  
7 for public health nursing service."

Approved April 4, 1963.