

20 *beer, or any other beverage which contains ethyl alcohol and is fit*  
 21 *for human consumption.*

Approved April 15, 1971.

*Italics indicates new material added to existing statutes: brakets indicate deletions from existing statutes. However, See Editor's note, page iii.*

## CHAPTER 190

### SNOWMOBILE REGISTRATION

S. F. 76

AN ACT relating to temporary registration of snowmobiles.

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

1 SECTION 1. Section three hundred twenty-one G point one (321G.1),  
 2 Code 1971, is amended by adding the following new subsection:  
 3 " 'Dealer' means any person engaged in the business of buying,  
 4 selling, or exchanging snowmobiles required to be registered who  
 5 has an established place of business in this state."

1 SEC. 2. Chapter three hundred twenty-one G (321G), Code 1971,  
 2 is amended by adding the following new section:  
 3 "The state conservation commission shall furnish snowmobile deal-  
 4 ers with pasteboard cards bearing the words 'registration applied for'.  
 5 Any unregistered snowmobile sold by a dealer shall bear one of these  
 6 cards which shall entitle the purchaser to operate it for ten days  
 7 immediately following the purchase. The purchaser of a registered  
 8 snowmobile shall be entitled to operate it for ten days immediately  
 9 following the purchase, without having completed a transfer of reg-  
 10 istration. Any person who purchases a snowmobile from a dealer  
 11 shall, within five days of the purchase, apply for a snowmobile regis-  
 12 tration or transfer of registration."

Approved May 24, 1971.

## CHAPTER 191

### MOTOR FUEL TAX

H. F. 346

AN ACT relating to refunding of motor fuel tax.

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

1 SECTION 1. Section three hundred twenty-four point fifty-four  
 2 (324.54), Code 1971, is amended by striking the section and inserting  
 3 in lieu thereof the following:  
 4 **324.54 Fuel tax computation — refund — reporting and payment.**  
 5 Fuel tax liability under this division shall be computed on the total  
 6 number of gallons of each kind of motor fuel and special fuel con-  
 7 sumed in the operation in Iowa by commercial motor vehicles subject  
 8 to this division at the same rate for each kind of fuel as would be  
 9 applicable if taxed under division one (I) or division two (II) of this  
 10 chapter. A refund against the fuel tax liability so computed shall be

11 allowed, on excess Iowa motor fuel purchased, in the amount of fuel  
12 tax paid at the prevailing rate per gallon set out under division one (I)  
13 or division two (II) of this chapter on motor fuel and special fuel  
14 consumed by commercial motor vehicles, the operation of which is  
15 subject to this division.

16 Notwithstanding any provision of this chapter to the contrary, the  
17 director, upon application filed with the motor vehicle fuel tax division,  
18 not later than ninety days after the last day of the month in which the  
19 overpayment of Iowa fuel tax paid on excess purchases of motor fuel  
20 or special fuel was reported as provided in section three hundred  
21 twenty-four point eight (324.8) of the Code, and which application  
22 is supported by such proof as the director may require, shall cause to  
23 be issued a warrant covering a refund of Iowa fuel tax paid on motor  
24 fuel or special fuel purchased in excess of the amount consumed by  
25 such commercial motor vehicles in their operation on the highways of  
26 this state.

27 Application for a refund of fuel tax under the provisions of this  
28 division must be made for each individual month in which the excess  
29 payment was reported, and will not be allowed unless the amount of  
30 fuel tax paid on the fuel purchased in this state, in excess of that con-  
31 sumed for highway operation in this state in the month applied for,  
32 is in an amount exceeding ten dollars. An application for a refund of  
33 excess Iowa fuel tax paid under the provisions of this division which  
34 is filed for any period or in any manner other than herein set out  
35 shall not be allowed.

36 To determine the amount of fuel taxes due under this division and  
37 and to prevent the evasion thereof, the director shall require a monthly  
38 report on forms prescribed by the director. It shall be filed not later  
39 than the last day of the month following the month reported, and each  
40 month thereafter. These reports shall be required of all persons who  
41 have been issued a permit under this division and shall cover actual  
42 operation and fuel consumption in Iowa on the basis of the permit  
43 holder's average consumption of fuel in Iowa, determined by the total  
44 miles traveled and the total fuel purchased and consumed for highway  
45 use by the permittee's commercial motor vehicles in his entire opera-  
46 tion in all states to establish an overall miles per gallon ratio, which  
47 ratio shall be used to compute the gallons used for the miles traveled  
48 in Iowa.

1 SEC. 2. This Act, being deemed of immediate importance, shall  
2 take effect and be in force from and after its publication in Hampton  
3 Chronicle, a newspaper published in Hampton, Iowa, and in Eldora  
4 Herald-Ledger, a newspaper published in Eldora, Iowa.

Approved March 24, 1971.

I hereby certify that the foregoing Act, House File 346, was published in the Hamp-  
ton Chronicle, Hampton, Iowa, April 1, 1971, and in the Eldora Herald-Ledger, Eldora,  
Iowa, April 6, 1971.

MELVIN D. SYNHORST, *Secretary of State.*