CHAPTER 192

REVENUE REPORTS CONFIDENTIAL

H. F. 550

AN ACT relating to information obtained by the department of revenue.

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

1 SECTION 1. Section three hundred twenty-four point sixty-three 2 (324.63), unnumbered paragraph one (1), Code 1971, is amended as 3 follows:

Information confidential. All information obtained by the 4 324.63 5 department of revenue from the examining of reports or records required to be filed or kept under the provisions of this chapter shall 6 7 be treated as confidential and shall not be divulged except to other 8 state officers, a member or members of the general assembly or any duly appointed committee of either or both houses thereof or to a 9 10 representative of the state having some responsibility in connection with the collection of the taxes imposed or in proceedings brought 11 under the provisions of this chapter; provided, however, that the 12 department of revenue shall make available for public information 13on or before the last day of the month following the month in which 14 15the tax is required to be paid the names of the distributors and as to each of them the total gallons received in the state and separately, 16 the received gallons (1) exported or sold for export, (2) sold tax-free 17 in the state to entities that are exempt from the tax, and (3) sold 18 tax-free in the state to entities required to report and account for the 19 20The department of revenue shall also make available tax thereon. 21to the public information with respect to special fuel dealers and 22users and as to each of them the gallonage used and taxes paid. The 23department of revenue, upon request of officials entrusted with en-24 forcement of the motor vehicle fuel tax laws of the federal government 25or any other state, may forward to such officials any pertinent infor-26mation which the department may have relative to motor fuel and 27special fuel provided the officials of the other state furnish to the 28department of revenue like information.

Approved April 29, 1971.

Italics indicate new material added to existing statutes; brackets indicate deletions from existing statutes. However, see Editor's note, page iii.

CHAPTER 193

CERTIFICATED CARRIERS

S. F. 89

AN ACT relating to the issuance of certificates of convenience and necessity to motor vehicle carriers.

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

- 1 SECTION 1. Section three hundred twenty-five point seven (325.7),
- 2 Code 1971, is amended by adding the following new paragraphs:
- 3 "The commission may issue a certificate, without holding a public

CH. 194] LAWS OF THE SIXTY-FOURTH G. A., FIRST SESSION

4 hearing, if the service proposed will promote the public convenience 5 and necessity and the service would not be provided if the expense of 6 a public hearing was placed upon the applicant.

7 If a certificate is to be issued without a public hearing, the commis-8 sion shall publish notice of its action, at its own expense, in the same 9 manner as provided in section three hundred twenty-five point thirteen (325.13). Written objections to the issuance of a certificate without 10 holding a hearing may be filed within ten days of last publication of 11 12 notice notwithstanding the provisions of section three hundred twenty-five point sixteen (325.16). If no objections are filed within ten days of last publication of the notice, the commission may proceed to 13 14 issue the certificate in the manner provided in section three hundred 15twenty-five point eighteen (325.18)." 16

1 SEC. 2. Section three hundred twenty-five point six (325.6), Code 2 1971, is amended by adding the following new paragraph:

3 "The commission may allow the provision of temporary service for 4 which there is an immediate and urgent need to point or points requested by the application for a certificate of public convenience and $\mathbf{5}$ necessity upon a finding that no carrier has operating authority to 6 7 serve those points or no carrier is currently serving those points and upon meeting the requirements of this chapter and the rules and regulations of the commission. Such temporary authority, unless 8 9 suspended or revoked for good cause, shall be valid for such time as the commission shall specify but not more than an aggregate of one 10 11 12 hundred eighty days, and shall create no presumption that the corresponding application will be granted thereafter." 13

Approved June 4, 1971.

CHAPTER 194

SENIOR CITIZENS PROGRAMS

H. F. 209

AN ACT relating to county and city programs for senior citizens.

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

1 SECTION 1. Section three hundred thirty-two point three (332.3), 2 Code 1971, is amended by adding the following new subsection:

3 "To appropriate moneys from the general fund to provide programs
4 benefiting senior citizens, including, but not limited to, senior citizen
5 centers, mobile meals, and counseling programs."

1 SEC. 2. Section four hundred four point ten (404.10), Code 1971, 2 is amended by adding the following new subsection:

3 "To provide programs benefiting senior citizens, including, but 4 not limited to, senior citizen centers, mobile meals, and counseling 5 programs."

Approved May 17, 1971.

407