and distinct special registration certificate and general identification number for each place of business.

7. The state, its political subdivisions, and the owners of property 87 88 adjoining the right-of-way of a public highway and their agents and employees owe no duty of care to keep the ditches or land contiguous 89 to a highway or roadway under the control of the state or a political 90 subdivision safe for entry or use by persons operating a snowmobile, 91 or to give any warning of a dangerous condition, use, structure, or 92 activity on such premises to persons entering for such purposes 93 except in the case of willful or malicious failure to guard or warn 94 against a dangerous condition, use, structure, or activity. 95 section shall not be construed to create a duty of care or ground 96 of liability on behalf of the state, its political subdivisions, or the 97 owners of property adjoining the right-of-way of a public highway 98 and their agents and employees for injury to persons or property in 99 the operation of snowmobiles in a ditch or on land contiguous to a 100 highway or roadway under the control of the state or a political 101 subdivision. The state, its political subdivisions and the owners of 102 property adjoining the right-of-way of a public highway and their 103 agents and employees shall, in no event, be liable for the operation 104 of a snowmobile in violation of the provisions of this chapter. 105

Approved April 21, 1972.

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## CHAPTER 1078

## MOTOR FUEL TAX LAW ENFORCEMENT

H. F. 684

AN ACT relating to enforcement of the motor fuel tax laws.

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

SECTION 1. Section three hundred twenty-four point seventy-six (324.76), Code 1971, is amended as follows:

324.76 Enforcement authority. Authority is hereby given to the

324.76 Enforcement authority. Authority is hereby given to the department of revenue to enforce the provisions of this chapter except sections three hundred twenty-four point fourteen (324.14) and three hundred twenty-four point fifty-two (324.52) of the Code and employees. Employees of the department of revenue designated as enforcement officers shall have the power of peace officers in the performance of such duties.

Authority to enforce sections three hundred twenty-four point fourteen (324.14) and three hundred twenty-four point fifty-two (324.52) of the Code, is given to the state highway commission. Employees of the commission designated enforcement officers shall have the power of peace officers in the performance of their duties; however, they shall not be considered members of the Iowa highway safety patrol. The commission shall furnish enforcement officers with necessary equipment and supplies in the same manner as provided in section eighty point eighteen (80.18) of the Code, including uniforms

19 which are distinguishable in color and design from those of the Iowa highway safety patrol. Enforcement officers shall be furnished and 20 shall conspicuously display badges of authority. 21

It is hereby made the duty of all sheriffs, deputy sheriffs, constables, and all other peace officers to see that the provisions of this 22 23 24 chapter are not violated, and to respond to the call of the department of revenue and state highway commission to make investigations in their respective counties and report to the department of revenue 25 26 27 and state highway commission and said officers are authorized to 28 stop conveyance suspected to be illegally transporting motor fuel on the highways, and to investigate the cargo for that purpose and to seize and impound said cargo and conveyance where it appears that 29 30 said conveyance is being operated in violation of the provisions of 31 32 this chapter.

Any employee of the department of revenue whose duty assignments will be terminated because of this Act may be reassigned 3 to other duties or may be transferred to the state highway commission. The Iowa merit employment commission shall promulgate rules and regulations to carry out any reassignment or transfer and shall arbitrate and decide any written appeal made by any employee concerning any transfer, reassignment or reclassification made necessary by this Act. No employee shall lose any benefits he may have accrued, 8 including but not limited to salary, retirement, vacation, sick leave, or longevity, because of the reassignment provided for in this section. 10

Approved March 2, 1972.

## CHAPTER 1079

## COMMERCE COMMISSION FEES

H. F. 1052

AN ACT relating to the deposit and use of fees collected by the Iowa state commerce commission.

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

Section three hundred twenty-five point thirty-six Section 1. 2

(325.36), Code 1971, is amended to read as follows:

325.36 Use of fees. All moneys received under the provisions of this chapter, or so much thereof as may be necessary, shall be used for the administration and enforcement of the provisions of this chap-3 4 ter and the regulation of certificated motor carriers, and shall be paid to the commission by warrant drawn from time to time by the state comptroller upon the treasurer of state. Unexpended balances on June 30 of each year shall be remitted to the treasurer of state and credited to the general fund of the state by December 31 following. 10

Section three hundred twenty-seven point thirteen (327.13), Code 1971, is amended to read as follows: