

including penalty and interest upon delinquent taxes, are hereby--made applicable to the provisions of this chapter, except as ~~the same may be~~ they are in conflict ~~hereof with this chapter~~. The director shall adopt and promulgate ~~all~~ rules necessary for the enforcement of this chapter.

Sec. 10. Section four hundred fifty-one point twelve (451.12), Code 1979, is amended to read as follows:

451.12 APPLICABLE STATUTES. All the provisions of ~~the law as it appears~~ ~~in~~ chapter 450 with respect to the determination, imposition, payment and collection of the tax ~~thereby~~ imposed under that chapter, including penalty and interest upon delinquent taxes, are hereby--made applicable to the provisions of this chapter, except as ~~the same may be~~ they are in conflict with ~~the provisions hereof~~ this chapter. The director of revenue shall adopt and promulgate ~~all~~ rules necessary for the enforcement of this chapter.

Sec. 11. This Act takes effect January first after enactment.

Approved May 19, 1980

CHAPTER 1114

MOTOR VEHICLE REGISTRATION RECIPROCITY

H. F. 2479

AN ACT relating to the establishment, collection and disbursement of motor vehicle registration reciprocity fees.

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

Section 1. Section three hundred twenty-six point twenty-two (326.22), Code 1979, is amended to read as follows:

326.22 OPERATIONAL LAWS OF IOWA APPLICABLE. Any A nonresident registered vehicle ~~shall be~~ is subject to all laws and rules governing the operation of such vehicle on the highways of this state. The registration number plates, ~~sticker~~ stickers, or other identification assigned and furnished to any vehicle for the current registration year by the state in which the vehicle is registered shall be displayed on ~~such~~ the vehicle substantially as provided in chapter 321 for vehicles registered pursuant to the provisions of this chapter. In addition, a fee set by the department to cover actual cost shall charge-and-collect-an-additional-fee-of-one-dollar be charged for each plate, ~~and--two--dollars-for-each~~ sticker, or other identification furnished for each vehicle registered in accordance with the provisions of this section or extended reciprocity in accordance with the provisions of this section ~~except--that--no.~~ A charge shall not be made for the initial registration receipt or cab card issued for each vehicle registered pursuant to an apportionment registration agreement. ~~The same A~~ fee set by the department to cover actual costs shall be charged for issuance of duplicate plates, stickers or other identification required ~~and-a-fee-of-two-dollars-shall-be~~

~~charged-for-each, duplicate or-replacement registration receipt-or receipts, and duplicate cab card cards.~~

Sec. 2. Section three hundred twenty-six point twenty-nine (326.29), Code 1979, is amended to read as follows:

326.29 FEES TO ROAD USE TAX FUND. ~~All--fees~~ Fees collected by the department pursuant to ~~the-provisions-of~~ this chapter shall be remitted to the treasurer of state for deposit in the road use tax fund except that fees collected for other states shall be placed in a special fund known as the "reciprocity fund". The department, at least monthly, shall order the disbursement of such fees collected to the appropriate states. Interest earned on the "reciprocity fund" shall be retained by the state and shall be credited to the road use tax fund.

Sec. 3. Section three hundred twenty-six point thirty-three (326.33), Code 1979, is amended to read as follows:

326.33 RULES ADOPTED. ~~The board--may~~ department shall promulgate any rules deemed pursuant to chapter seventeen A (17A) of the Code as necessary to carry out the provisions of this chapter. ~~Such-rule-making-authority shall-be-subject-to-the-provisions-of-chapter-17A-~~

Approved April 21, 1980

CHAPTER 1115
RAILROAD PROPERTY REVERSION
S. F. 2230

AN ACT relating to the reversion of railroad property outside of a city or contiguous to agricultural land in a city.

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

Section 1. Section three hundred twenty-seven G point seventy-seven (327G.77), Code 1979, is amended by striking the section and inserting in lieu thereof the following:

327G.77 REVERSION OF RAILROAD RIGHT OF WAY.

1. If a railroad right of way acquired by condemnation is abandoned by order of the federal interstate commerce commission or the state transportation regulation board, that right of way shall revert to owners of the adjacent properties at the time of the abandonment. If there are different owners on each side of the right of way, each owner shall take title to the center of the right of way. The provisions of section six hundred fourteen point twenty-four (614.24) of the Code requiring the filing of a verified claim shall not apply to the reversionary interest granted by this subsection.

2. If the state department of transportation finds that a railroad right of way is suitable for present or future rail use at least fifteen days