

special fuel requiring a special fuel distributor's license.

Sec. 5. Section 324.34, Code 1981, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. For natural gas used as a special fuel the rate of tax that is equivalent to the motor fuel tax shall be ten and one-half cents per hundred cubic feet adjusted to a base temperature of sixty degrees Fahrenheit and a pressure of fourteen and seventy-three hundredths pounds per square inch absolute. The tax on natural gas shall attach at the time of delivery into equipment for compressing the gas for subsequent delivery into the fuel supply tank of a motor vehicle and shall be paid over to the department of revenue by the person operating the compressing equipment under the applicable provisions for users or dealers. Natural gas used as a special fuel shall be delivered into compressing equipment through sealed meters certified for accuracy by the department of agriculture.

Sec. 6. Section 324.34, Code 1981, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. A person shall not deliver any special fuel into the fuel supply tank of a motor vehicle registered in Iowa on or after March 15, 1983 unless there is a special fuel user identification sticker affixed in a prominent place on the vehicle adjacent to the place where the special fuel is delivered into the tank or unless the motor vehicle is registered under chapter 326.

Sec. 7. Section 324.34, Code 1981, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. Except for deliveries to a licensed special fuel dealer or licensed special fuel user or deliveries on which the special fuel tax is paid at the time of delivery it is unlawful to deliver liquefied petroleum gas into any tank which has a valve or other outlet capable of transferring the liquefied petroleum gas into the fuel supply tank of a motor vehicle unless the person making the delivery receives a written statement from the recipient of the fuel which states that the recipient knows that the use of liquefied petroleum gas for highway purposes is unlawful.

Approved May 12, 1982

CHAPTER 1219
MERGER OF BENEFITED WATER DISTRICTS
S.F. 2213

AN ACT to allow a county board of supervisors to merge benefited water districts into a single district.

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

Section 1. Chapter 357, Code 1981, is amended by adding the following new section:

NEW SECTION. MERGING EXISTING DISTRICTS. When the source of supply for a benefited district is obtained wholly or partly through another benefited district or if districts

are supplied with their water from a common source, the board of supervisors having jurisdiction of those benefited districts, shall, upon ten days written notice to the trustees, hold a hearing relative to the establishment of a single benefited water district with a boundary encompassing all the area within the subject districts. If the board finds the residents and property owners in the proposed district would be benefited, it may establish the single district by resolution. In the case of districts with outstanding warrants in excess of the anticipated revenues and cash balance within the district fund, an assessment shall be drawn up by the auditor for an amount approximately fifty-five percent of the total indebtedness of the district and the board of supervisors must approve by resolution the final assessment as made and cause bonds to be issued at approximately ten percent greater than the total indebtedness of the district in accordance with sections 357.20 and 357.21 except that the bonds shall be paid, approximately equally, from user charges and the assessment. In the case of districts with bonded indebtedness, a subarea of the new single district with a boundary identical to each indebted district shall be designated and taxed in accordance with sections 357.22 and 357.23. When all bonds have been retired, the subarea shall cease to exist. In the case of districts with a surplus cash balance, all funds and credits shall become the property of the single district and used by it to the same extent as if acquired under the provisions of section 357.26. Upon establishment of the single district by the board of supervisors, a resolution shall be passed either appointing three trustees or designating the board of supervisors as the trustees for the single district. The operation of the single district constitutes a county enterprise under section 331.461, subsection 1, Code 1981 Supplement.

Sec. 2. Section 331.461, subsection 1, paragraph f, Code 1981 Supplement, is amended to read as follows:

f. A waterworks or single benefited water district under section 1 of this Act, including land, easements, rights of way, fixtures, equipment, accessories, improvements, appurtenances, and other property necessary or useful for the operation of the waterworks or district.

Approved May 11, 1982

CHAPTER 1220
PERMANENT SOIL CONSERVATION PRACTICES
S.F. 2286

AN ACT relating to the maintenance of permanent soil conservation practices established with public cost-sharing funds.

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

Section 1. Section 467A.7, subsection 16, Code 1981, is amended to read as follows:

16. The commissioners shall, as a condition for the receipt of any state cost-sharing funds for permanent soil conservation practices, require the owner of the land on which the practices are to be established to covenant and file, in the office of the soil conservation district of the