

storage tank owned or used exclusively by the state, any of its agencies, or a political subdivision of the state. The department of revenue shall provide exemption certificate forms to the state, its agencies, and political subdivisions of the state so that they may provide a certificate of exemption to a distributor or dealer upon the delivery of motor fuel. The certificate of exemption shall specify the number of gallons of motor fuel received and state that all of the motor fuel delivered into the storage tank shall be used for public purposes.

Sec. 2. Section 324.3, unnumbered paragraph 2, Code 1983, is amended to read as follows:

Motor fuel shall be sold tax paid to the state of Iowa, any of its agencies, or to any political subdivision of the state, including motor fuel sold for the transportation of pupils of approved public and nonpublic schools by a contract carrier who contracts with the public school under section 285.5 for the transportation of public and nonpublic school pupils under chapter 285 unless the motor fuel is delivered into storage tanks and exempt under subsection 5. Tax on fuel which is used for public purposes is subject to refund, including tax paid on motor fuel sold for the transportation of school pupils of approved public and nonpublic schools by a contract carrier who contracts with the public school under section 285.5 for the transportation of public and nonpublic school pupils under chapter 285. Claims for refunds will be filed with the department on a quarterly basis and the director shall not grant a refund of motor fuel or special fuel tax where a claim is not filed within one year from the date the tax was due. The claim shall contain the number of gallons purchased; the calculation of the amount of motor fuel and special fuel tax subject to refund and any other information required by the department necessary to process the refund.

Approved May 26, 1983

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## CHAPTER 151

### COMPENSATION FOR SOLEMNIZING A MARRIAGE

*S.F.10*

**AN ACT** relating to compensation for solemnizing a marriage.

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

Section 1. Section 595.12, Code 1983, is amended by striking the section and inserting in lieu thereof the following:

**595.12 FEE AND EXPENSES.**

1. A judge or magistrate authorized to solemnize a marriage under section 595.10, subsection 1, may charge a reasonable fee for officiating and making return for each marriage solemnized at a time other than regular judicial working hours. In addition the judge or magistrate may charge the parties to the marriage for expenses incurred in solemnizing the marriage. No judge or magistrate shall make any charge for solemnizing a marriage during regular judicial working hours. The supreme court shall adopt rules prescribing the maximum fee and expenses that the judge or magistrate may charge.

2. A minister authorized to solemnize a marriage under section 595.10, subsection 2, may charge a reasonable fee for each marriage solemnization and making return in an amount agreed to by the parties.

Approved May 26, 1983