

dogs and the sex of each dog owned by each owner, the evidence of rabies vaccination for each dog, and the fee paid on each such dog. The auditor shall ~~forthwith~~ promptly mail to said the owner the proper license tag or tags. The auditor may also assign the license tags to the assessor who may issue and record them when license fees are collected by the assessor as provided in this section.

Sec. 9. Section 351.22, unnumbered paragraph 1, Code 1987, is amended to read as follows:

The city clerk or county auditor shall keep a book to be known as the record of licenses which shall show:

Sec. 10. This Act takes effect January 1, 1989.

Approved May 7, 1988

---

## CHAPTER 1182

### SALE AND TAXATION OF DEGRADABLE PACKAGING PRODUCTS

*H.F. 2453*

**AN ACT** relating to the sale and use of packaging products, providing sales and use tax incentives for the use of degradable packaging products, subjecting violators to a penalty, and providing an effective date.

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

Section 1. Section 455B.301, Code Supplement 1987, is amended by adding the following new subsections:

**NEW SUBSECTION. 16.** "Degradable" means capable of decomposing by biodegradation, photodegradation, or chemical process into harmless component parts after exposure to natural elements for not more than three hundred sixty-five days.

**NEW SUBSECTION. 17.** "Biodegradable" means degradable through a process by which fungi or bacteria secrete enzymes to convert a complex molecular structure to simple gasses and organic compounds.

**NEW SUBSECTION. 18.** "Photodegradable" means degradable through a process in which ultraviolet radiation in sunlight causes a chemical change in a material.

**NEW SUBSECTION. 19.** "Beverage" means wine as defined in section 123.3, subsection 7, alcoholic liquor as defined in section 123.3, subsection 8, beer as defined in section 123.3, subsection 10, wine cooler or drink, tea, potable water, soda water and similar carbonated soft drinks, mineral water, fruit juice, vegetable juice, or fruit or vegetable drinks, which are intended for human consumption.

**NEW SUBSECTION. 20.** "Beverage container" means a sealed glass, plastic, or metal bottle, can, jar, or carton containing a beverage.

Sec. 2. **NEW SECTION. 455B.314 BEVERAGE CONTAINER CONNECTORS — PROHIBITION.**

1. A distributor as defined in section 455C.1, subsection 5, shall not sell or offer to sell any beverage container if the beverage container is connected to another beverage container by a device constructed of a material which is not biodegradable or photodegradable.

2. A distributor violating subsection 1 is guilty of a serious misdemeanor.

Sec. 3. **NEW SECTION. 159.30 LABORATORY DIVISION — PACKAGING DETERMINATION — PROMOTION.**

The laboratory division of the department shall do all of the following:

1. Designate, pursuant to chapter 17A, packaging products which are degradable as defined pursuant to section 455B.301, subsection 16.
2. Promote the use at the point of sale of designated degradable, as defined pursuant to section 455B.301, subsection 16, packaging products by retailers.
3. Promote the development of markets which provide degradable, as defined pursuant to section 455B.301, subsection 16, packaging alternatives for use at the point of sale by retailers in this state.

Sec. 4. Section 422.45, subsection 19, Code Supplement 1987, is amended to read as follows:

19. The gross receipts from the sale of property which is a container, label, carton, pallet, packing case, wrapping paper, twine, bag, bottle, shipping case, or other similar article or receptacle sold to retailers or manufacturers for the purpose of packaging or facilitating the transportation of tangible personal property sold at retail or transferred in association with the maintenance or repair of fabric or clothing.

Sec. 5. Section 422.45, Code Supplement 1987, is amended by adding the following new subsections:

**NEW SUBSECTION. 19A.** The gross receipts from the sale of degradable, as defined in section 455B.301, subsection 16, property which is a container, carton, packaging case, wrapping paper, bag, bottle, shipping carton, or other similar article or receptacle sold to retailers for the purpose of point-of-sale packaging or for facilitating the transportation of tangible personal property sold at retail or transferred in association with the maintenance or repair of fabric or clothing. For the purpose of this subsection and subsection 19B, "point-of-sale" means the point at which payment is exchanged for tangible personal property.

**NEW SUBSECTION. 19B.** The gross receipts from the sale of property which is a container, carton, packaging case, wrapping paper, bag, bottle, shipping carton, or other similar article or receptacle sold to retailers for the purpose of nonpoint-of-sale packaging.

Sec. 6. **EFFECTIVE DATE.** This Act takes effect July 1, 1989. Sections 4 and 5 take effect when the authority determines that degradable products are available to a degree which makes compliance reasonably possible. The authority shall establish the effective date by rule adopted under chapter 17A.

Approved May 7, 1988

---

## CHAPTER 1183

### DISPLAY OF VESSEL REGISTRATION AND CAPACITY NUMBERS

*H.F. 2192*

**AN ACT** exempting certain vessels from displaying registration and passenger capacity numbers.

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

Section 1. Section 106.4, Code 1987, is amended to read as follows:

**106.4 OPERATION OF UNNUMBERED VESSELS PROHIBITED.**

Every vessel except as provided in ~~section~~ sections 106.6 and 106.6A on the waters of this state under the jurisdiction of the commission shall be numbered. A person shall not operate,