

CHAPTER 1203

FAILURE TO OBEY SCHOOL BUS WARNING DEVICES

H.F. 429

AN ACT relating to the investigation of a driver of a vehicle violating the warning lamps or stop arm of a school bus and requiring the issuance of a uniform citation in certain circumstances.

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

Section 1. **NEW SECTION. 321.372A PROMPT INVESTIGATION OF REPORTED VIOLATION OF FAILING TO OBEY SCHOOL BUS WARNING DEVICES.**

The driver of a school bus who observes a violation of section 321.372, subsection 3, may prepare a written report on a form provided by the department of public safety indicating that a violation has occurred. The school bus driver or a school official may deliver the report not more than twenty-four hours after the violation occurred to a peace officer of the state or a peace officer of the county or municipality in which the violation occurred. The report shall state the time and the location at which the violation occurred and shall include the registration plate number and a description of the vehicle involved in the violation.

Not more than forty-eight hours after receiving a report of a violation of section 321.372, subsection 3, from a school bus driver or a school official, the peace officer shall investigate the reported violation and contact the owner of the motor vehicle involved in the reported violation and request that the owner supply information identifying the driver in accordance with section 321.484. If, from the investigation, the peace officer is able to identify the driver and has reasonable cause to believe a violation of section 321.372, subsection 3, has occurred, the peace officer shall prepare a uniform traffic citation for the violation and shall personally serve it upon the driver of the vehicle.

Approved May 10, 1988

CHAPTER 1204

VINTAGE MOTOR VEHICLE REGISTRATION PLATES

H.F. 578

AN ACT providing for the use of vintage Iowa registration plates.

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

Section 1. Section 321.115, Code 1987, is amended to read as follows:

321.115 ANTIQUATED ANTIQUE VEHICLES.

1. Any A motor vehicle twenty-five years old, or older, whose owner desires to use said the motor vehicle exclusively for exhibition or educational purposes at state or county fairs, or other places where said the motor vehicle may be exhibited for entertainment or educational purposes, shall be given a registration for a registration fee of five dollars per annum permitting the driving of said the motor vehicle upon the public roads to and from said fair state and county fairs or other plae places of entertainment or education for a registration fee of five dollars per annum for exhibition or educational purposes and to and from service stations for the purpose of receiving necessary maintenance.

2. The sale of a motor vehicle twenty-five years old or older which is primarily of value as a collector's item and not as transportation is not subject to chapter 322 and any person may sell such a vehicle at retail or wholesale without a license as required under chapter 322.

3. The owner of a motor vehicle which is registered under subsection 1, may display a registration plate from or representing the model year of the motor vehicle, furnished by the person, in lieu of a current and valid Iowa registration plate issued to the vehicle, provided that any replaced current and valid Iowa registration plate and the registration card issued to the vehicle are simultaneously carried within the vehicle and are available for inspection to any peace officer upon the officer's request.

Approved May 10, 1988

CHAPTER 1205

AIRCRAFT AND AIRCRAFT FUEL TAXATION

H.F. 2465

AN ACT relating to taxation establishing an excise tax on motor fuel used in aircraft, establishing an excise tax on special fuel used in aircraft, eliminating the sales tax exemption for casual sales of aircraft, adding a sales and use tax exemption for the sale of certain aircraft, requiring a person first registering an aircraft to show evidence that the sales tax or use tax has been paid, prohibiting a motor fuel excise tax refund for motor fuel or special fuel taken out of the state in fuel supply tanks of aircraft or watercraft, prohibiting an income tax credit on fuel tax paid on motor fuel used in watercraft or aircraft, and providing an appropriation.

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

Section 1. Section 312.2, subsection 16, paragraph a, unnumbered paragraph 1, Code Supplement 1987, is amended to read as follows:

From the excise tax on motor fuel and special fuel imposed under the tax rate of section 324.3 except aviation gasoline:

Sec. 2. Section 324.2, Code 1987, is amended by adding the following new subsection:

NEW SUBSECTION. 12. "Aviation gasoline" means any gasoline which is capable of being used for propelling aircraft, which is invoiced as aviation gasoline or is received, sold, stored, or withdrawn from storage by any person for the purpose of propelling aircraft. Motor fuel capable of being used for propelling motor vehicles is not aviation gasoline.

Sec. 3. Section 324.3, unnumbered paragraph 1, Code 1987, is amended to read as follows:

For the privilege of operating motor vehicles in this state an excise tax of fifteen cents per gallon for the period beginning July 1, 1985 and ending December 31, 1985, and sixteen cents per gallon beginning January 1, 1986, is imposed upon the use of all motor fuel used for any purpose except aviation gasoline and except motor fuel containing at least ten percent alcohol distilled from cereal grains grown in the United States for the period beginning July 1, 1978 and ending June 30, 1992 and except as otherwise provided in this division. For the privilege of operating aircraft in this state an excise tax of eight cents per gallon beginning July 1, 1988, is imposed on the use of all aviation gasoline.

Sec. 4. Section 324.16, unnumbered paragraph 1, Code 1987, is amended to read as follows:

A distributor, dealer or user licensed under this chapter who has received motor fuel or has paid the tax on motor fuel or special fuel ~~shall be~~ is entitled to a memorandum of credit or refund, when the fuel is used for any purpose other than as fuel for propelling motor vehicles or in watercraft or aircraft, or, while owned by the licensee, is lost or destroyed through accountable leakage or to fire, accident, lightning, flood, storm, act of war or public enemy