the fee is paid. Semiannual installments do not apply to commercial vehicles subject to proportional registration, with a base state other than the state of Iowa, as defined in section 326.2, subsection 6. The penalty on vehicles registered under chapter 326 accrues August 1 of each year.

- 3. If a penalty applies to a vehicle registration fee provided for in sections 321.121 and 321.122, the same penalty shall be assessed on the fees collected to increase the registered gross weight of the vehicle, if the increased gross weight is requested within forty-five days from the date the delinquent vehicle is registered for the current registration period.
- 4. Notwithstanding subsections 1 through 3, if a vehicle registration is delinquent for twenty-four months or more, a flat penalty and fee shall be assessed for the delinquent period in addition to the current registration fee. The flat penalty and fee shall be one hundred fifty percent of the current annual registration fee.
 - Sec. 5. Section 321.153, Code 1989, is amended to read as follows:
 - 321.153 TREASURER'S REPORT TO DEPARTMENT.

The county treasurer shall on the tenth day of each month report under oath certify under county seal to the department, on forms furnished by it, giving a full and complete statement of all fees and penalties so received by the county treasurer during the preceding calendar month, and shall forward to the treasurer of state a duplicate of such report.

Sec. 6. Section 2 and this section of this Act, being deemed of immediate importance, take effect upon enactment.

Approved May 22, 1989

CHAPTER 186

HAZARDOUS MATERIALS TRANSPORTATION H.F. 792

AN ACT relating to transportation of hazardous materials and providing an effective date.

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

Section 1. 1989 Iowa Acts, Senate File 442, section 2, is amended by striking the section and inserting in lieu thereof the following:

SEC. 2. Section 321.450, Code 1989, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. Notwithstanding other provisions of this section, or the age requirements under section 321.449, the age requirements under section 321.449 and the rules adopted under this section pertaining to compliance with regulations adopted under U.S.C., Title 49, and found in 49 C.F.R. § 177.804, shall not apply to retail dealers of fertilizers, petroleum products, and pesticides and their employees while delivering fertilizers, petroleum products, and pesticides to farm customers within a one-hundred-mile radius of their retail place of business. Notwithstanding contrary provisions of this chapter, motor vehicles registered for a maximum gross weight of five tons or less shall be exempt from the requirements of placarding and of carrying hazardous materials shipping papers if the hazardous materials which are transported are clearly labeled.

Sec. 2. This Act, being deemed of immediate importance, takes effect upon its enactment.

Approved May 22, 1989