

## CHAPTER 148

### LICENSES ISSUED BY THE DEPARTMENT OF NATURAL RESOURCES — FEES

*H.F. 720*

**AN ACT** relating to the taking of fish and game by increasing fees for nonresident hunting, fishing, fur harvesting, and related licenses, providing for additional licenses and fees, and providing effective and applicability dates.

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

Section 1. Section 483A.1, subsection 1, Code 2001, is amended by adding the following new paragraphs:

<u>NEW PARAGRAPH.</u> l. Fishing license, seven-day .....	\$	8.50
<u>NEW PARAGRAPH.</u> m. Trout fishing fee .....	\$	10.50
<u>NEW PARAGRAPH.</u> n. Game breeder license .....	\$	15.50
<u>NEW PARAGRAPH.</u> o. Taxidermy license .....	\$	15.50
<u>NEW PARAGRAPH.</u> p. Falconry license .....	\$	20.50
<u>NEW PARAGRAPH.</u> q. Wildlife habitat fee .....	\$	8.00
<u>NEW PARAGRAPH.</u> r. Migratory game bird fee .....	\$	8.00
<u>NEW PARAGRAPH.</u> s. Fish habitat fee .....	\$	3.00

Sec. 2. Section 483A.1, subsection 2, Code 2001, is amended to read as follows:

2. Nonresidents:

a. Fishing license, <u>annual</u> .....	\$	<del>22.50</del>
		<u>36.00</u>
b. Fishing license, seven-day .....	\$	27.00
<del>b. c.</del> Hunting license, eighteen years of age or older .....	\$	<del>60.50</del>
		<u>80.00</u>
e. <del>d.</del> Hunting license, under eighteen years of age .....	\$	<del>25.50</del>
		<u>30.00</u>
<del>d. e.</del> Deer hunting license, <u>antlered or any sex deer</u> .....	\$	<del>150.00</del>
		<u>220.00</u>
f. Deer hunting license, antlerless deer only .....	\$	150.00
<del>e. g.</del> Wild turkey hunting license .....	\$	<del>75.50</del>
		<u>100.00</u>
f. <del>h.</del> Fur harvester license .....	\$	<del>180.50</del>
		<u>200.00</u>
<del>g. i.</del> Fur dealer license .....	\$	<del>500.50</del>
		<u>501.00</u>
<del>h. j.</del> Location permit for fur dealers .....	\$	<del>55.50</del>
		<u>56.00</u>
<del>i. k.</del> Aquaculture unit license .....	\$	<del>50.50</del>
		<u>56.00</u>
<del>j. l.</del> Bait dealer license .....	\$	<del>60.50</del>
		<u>66.00</u>
m. Trout fishing fee .....	\$	13.00
n. Game breeder license .....	\$	26.00
o. Taxidermy license .....	\$	26.00
p. Falconry license .....	\$	26.00
q. Wildlife habitat fee .....	\$	8.00
r. Migratory game bird fee .....	\$	8.00
s. Fish habitat fee .....	\$	3.00

Sec. 3. Section 483A.1, subsection 3, Code 2001, is amended by striking the subsection.

Sec. 4. NEW SECTION. 483A.3A FISH HABITAT FEE.

A resident or nonresident required to have a fishing license shall not fish unless the person has paid the fish habitat fee. Fish habitat fees shall be administered in the same manner as fishing licenses except that all revenue derived from fish habitat fees shall be deposited in the state fish and game protection fund and shall be used within this state for fish habitat development. Not less than fifty percent of the revenue from fish habitat fees shall be used by the commission to enter into agreements with county conservation boards to carry out the purposes of this section. This section shall not apply to residents who are younger than sixteen years of age or are sixty-five years of age or more, or to residents or nonresidents when fishing in privately owned farm ponds or lakes.

Sec. 5. Section 483A.7, subsection 3, Code 2001, is amended to read as follows:

3. A nonresident wild turkey hunter is required to have ~~only a nonresident hunting license and~~ a nonresident wild turkey hunting license and pay the wildlife habitat fee. The commission shall annually limit to two thousand ~~three hundred~~ licenses the number of nonresidents allowed to have wild turkey hunting licenses. ~~Of the two thousand three hundred licenses, one hundred fifty licenses shall be valid for hunting with muzzle loading shotguns only.~~ The number of nonresident wild turkey hunting licenses shall be determined as provided in section 481A.38. The commission shall allocate the nonresident wild turkey hunting licenses issued among the zones based on the populations of wild turkey. A nonresident applying for a wild turkey hunting license must exhibit proof of having successfully completed a hunter safety and ethics education program as provided in section 483A.27 or its equivalent as determined by the department before the license is issued.

Sec. 6. Section 483A.8, subsection 3, Code 2001, is amended to read as follows:

3. A nonresident hunting deer is required to have a nonresident hunting license and a nonresident deer license and must pay the wildlife habitat fee. The commission shall annually limit to ~~seven eight~~ thousand five hundred licenses the number of nonresidents allowed to have deer hunting licenses. Of the first six thousand nonresident deer licenses issued, not more than thirty-five percent of the licenses shall be bow season licenses and, after the first six thousand nonresident deer licenses have been issued, all additional licenses shall be issued for antlerless deer only. The number of nonresident deer hunting licenses shall be determined as provided in section 481A.38. The commission shall allocate the nonresident deer hunting licenses issued among the zones based on the populations of deer. However, a nonresident applicant may request one or more hunting zones, in order of preference, in which the applicant wishes to hunt. If the request cannot be fulfilled, the applicable fees shall be returned to the applicant. A nonresident applying for a deer hunting license must exhibit proof of having successfully completed a hunter safety and ethics education program as provided in section 483A.27 or its equivalent as determined by the department before the license is issued.

Sec. 7. Section 483A.8, Code 2001, is amended by adding the following new subsection:

NEW SUBSECTION. 5. A nonresident owning land in this state may apply for one of the six thousand nonresident deer licenses and the provisions of subsection 3 shall apply. However, if a nonresident owning land in this state is unsuccessful in the drawing, the landowner shall be given preference for one of the two thousand five hundred antlerless only nonresident deer licenses. A nonresident owning land in this state shall pay the fee for a nonresident antlerless only deer license and the license shall be valid to hunt on the nonresident's land only. A nonresident owning land in this state is eligible for only one nonresident deer license annually. If one or more parcels of land have multiple nonresident owners, only one of the nonresident owners is eligible for a nonresident antlerless only deer license. If a nonresident jointly owns land in this state with a resident, the nonresident shall not be given preference for a nonresident antlerless only deer license. The department may require proof of land ownership from a nonresident landowner applying for a nonresident antlerless only deer license.

Sec. 8. Section 483A.24, subsection 2, paragraph c, Code 2001, is amended to read as follows:

c. In addition to the free deer hunting license received, an owner of a farm unit or a member of the owner's family and the tenant or a member of the tenant's family may purchase a deer hunting license for any option offered to paying deer hunting licensees. An owner of a farm unit or a member of the owner's family and the tenant or a member of the tenant's family may also purchase two additional antlerless deer hunting licenses which are valid only on the farm unit for a fee of ten dollars each.

Sec. 9. EFFECTIVE AND APPLICABILITY DATES. This Act takes effect December 15, 2001, and applies to licenses and fees for wildlife and game activities for the years beginning on or after January 1, 2002.

Approved May 18, 2001

---

## CHAPTER 149

### SALES AND USE TAXES ON IRRIGATION EQUIPMENT

*H.F. 723*

**AN ACT** exempting irrigation equipment from sales and use taxes, providing limited refunds, and including effective and retroactive applicability date provisions.

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

Section 1. Section 422.45, Code 2001, is amended by adding the following new subsection:

**NEW SUBSECTION.** 26A. The gross receipts from the sale or rental of irrigation equipment, whether installed above or below ground, to a contractor or farmer if the equipment will be primarily used in agricultural operations.

Sec. 2. REFUNDS. Refunds of taxes, interest, or penalties which arise from claims resulting from the enactment of section 422.45, subsection 26A, in this Act, for sales occurring between April 1, 1995, and the effective date of this Act, shall be limited to twenty-five thousand dollars in the aggregate and shall not be allowed unless refund claims are filed prior to October 1, 2001, notwithstanding any other provision of law. If the amount of claims totals more than twenty-five thousand dollars in the aggregate, the department of revenue and finance shall prorate the twenty-five thousand dollars among all claimants in relation to the amounts of the claimants' valid claims.

Sec. 3. EFFECTIVE DATE AND RETROACTIVE APPLICABILITY PROVISION. This Act, being deemed of immediate importance, takes effect upon enactment and applies retroactively to April 1, 1995.

Approved May 18, 2001