

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

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## 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