

**CHAPTER 179****SALES AND USE TAXES — MISCELLANEOUS CHANGES***S.F. 592*

**AN ACT** relating to the streamlined sales and use tax agreement and administration of the tax and related laws by the department of revenue, including administration of sales and use taxes, and providing an effective date.

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

Section 1. Section 423.1, subsection 52, Code 2007, is amended to read as follows:

52. "State" means any state of the United States, ~~and the District of Columbia, and Puerto Rico.~~

Sec. 2. Section 423.16, subsection 3, Code 2007, is amended by striking the subsection.

Sec. 3. Section 423.33, subsection 1, Code 2007, is amended to read as follows:

1. **LIABILITY OF PURCHASER FOR SALES TAX.** If a purchaser fails to pay sales tax to the retailer required to collect the tax, then in addition to all of the rights, obligations, and remedies provided, the tax is payable by the purchaser directly to the department, and sections 423.31, 423.32, 423.37, 423.38, 423.39, 423.40, 423.41, and 423.42 apply to the purchaser. For failure to pay, the retailer and purchaser are liable, unless the circumstances described in section 421.60, subsection 2, paragraph "m", section 423.34A, or section 423.45, subsection 4, paragraph "b" or "e", or subsection 5, paragraph "c" or "e", are applicable.

Sec. 4. **NEW SECTION. 423.34A EXCLUSION FROM LIABILITY FOR PURCHASERS.**

A purchaser is relieved of liability for payment of state sales or use tax, for payment of any local option sales tax, for payment of interest, or for payment of any penalty for nonpayment of tax which nonpayment is not fraudulent, willful, or intentional, under the following circumstances:

1. The purchaser, the purchaser's seller or certified service provider, or the purchaser holding a direct pay permit relied on erroneous data contained in this state's taxability matrix completed pursuant to the agreement.

2. The purchaser, the purchaser's seller or certified service provider, or the purchaser holding a direct pay permit relied on erroneous data provided by the state with regard to tax rates, boundaries, or taxing jurisdiction assignments.

3. The purchaser used a database described in section 423.52, subsection 1, or section 423.55 and relied on erroneous data about tax rates, boundaries, or taxing jurisdiction assignments contained in that database.

Sec. 5. Section 423.57, Code 2007, is amended to read as follows:

**423.57 STATUTES APPLICABLE.**

The director shall administer this subchapter as it relates to the taxes imposed in this chapter in the same manner and subject to all the provisions of, and all of the powers, duties, authority, and restrictions contained in sections 423.14, 423.15, 423.16, 423.17, ~~423.18~~, 423.19, 423.20, 423.21, 423.22, 423.23, 423.24, 423.25, 423.28, 423.29, 423.31, 423.32, 423.33, 423.34, 423.35, 423.37, 423.38, 423.39, 423.40, 423.41, and 423.42, section 423.43, subsection 3, and sections 423.45, 423.46, and 423.47.

Sec. 6. Section 423.57, Code 2007, as amended by this Act, is amended to read as follows:

**423.57 STATUTES APPLICABLE.**

The director shall administer this subchapter as it relates to the taxes imposed in this chapter in the same manner and subject to all the provisions of, and all of the powers, duties, authority, and restrictions contained in sections 423.14, 423.15, 423.16, 423.17, 423.19, 423.20, 423.21,

423.22, 423.23, 423.24, 423.25, 423.28, 423.29, 423.31, 423.32, 423.33, 423.34, 423.34A, 423.35, 423.37, 423.38, 423.39, 423.40, 423.41, and 423.42, section 423.43, subsection 3, and sections 423.45, 423.46, and 423.47.

Sec. 7. Section 423.51, subsection 2, paragraph d, as enacted by 2006 Iowa Acts, chapter 1158, section 77, is amended by striking the paragraph.

Sec. 8. 2006 Iowa Acts, chapter 1158, section 71, is repealed.

Sec. 9. Section 423.18, Code 2007, is repealed.

Sec. 10. EFFECTIVE DATE. The sections of this Act amending section 423.33 and section 423.57, as amended by this Act, and enacting section 423.34A take effect on January 1, 2009.

Approved May 24, 2007

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## CHAPTER 180

### MISCELLANEOUS COURT PROCEDURES AND PROCEEDINGS

*S.F. 593*

**AN ACT** relating to court procedures including conciliation proceedings and civil and criminal fees, penalties, and protective orders.

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

Section 1. Section 598.16, Code 2007, is amended to read as follows:  
598.16 CONCILIATION — DOMESTIC RELATIONS DIVISIONS.

1. A majority of the judges in any judicial district, with the cooperation of any county board of supervisors in the district, may establish a domestic relations division of the district court of the county where the board is located. The division shall offer counseling and related services to persons before the court.

2. ~~Upon~~ Except as provided in subsection 7, upon the application of the petitioner in the petition or by the respondent in the responsive pleading thereto or, within twenty days of appointment, of an attorney appointed under section 598.12, the court shall require the parties to participate in conciliation efforts for a period of sixty days from the issuance of an order setting forth the conciliation procedure and the conciliator.

3. At any time upon its own motion or upon the application of a party the court may require the parties to participate in conciliation efforts for sixty days or less following the issuance of such an order.

4. Every order for conciliation shall require the conciliator to file a written report by a date certain which shall state the conciliation procedures undertaken and such other matters as may have been required by the court. The report shall be a part of the record unless otherwise ordered by the court. Such conciliation procedure may include, but is not limited to, referrals to the domestic relations division of the court, if established, public or private marriage counselors, family service agencies, community health centers, physicians and clergy.

5. The costs of conciliation procedures shall be paid in full or in part by the parties and taxed as court costs; however, if the court determines that the parties will be unable to pay the costs