

CHAPTER 1160**SAND AND GRAVEL REMOVAL FROM STATE-OWNED LANDS***S.F. 2371*

AN ACT relating to royalty fees for removal of sand and gravel from state-owned lands and waters located on the Cedar river in certain counties and including effective date provisions.

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

Section 1. Section 461A.53, Code 2009, is amended to read as follows:

461A.53 Permits.

1. The commission may enter into agreements for the removal of ice, sand, gravel, stone, wood, or other natural material from lands or waters under the jurisdiction of the commission if, after investigation, it is determined that such removal will not be detrimental to the state's interest.

2. The commission may specify the terms and consideration under which such removal is permitted and issue written permits for such removal.

3. Notwithstanding subsection 2, the commission shall issue written permits with a royalty fee of ten cents per ton for the removal of sand and gravel for the purposes of flood control from state-owned lands and waters under the jurisdiction of the commission located on the Cedar river in a county with a population of more than one hundred twenty-seven thousand. This subsection is repealed on June 30, 2015.

Sec. 2. EFFECTIVE UPON ENACTMENT. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved April 23, 2010

CHAPTER 1161**REPLACEMENT TAXES ON COGENERATION FACILITIES***S.F. 2373*

AN ACT relating to the administration of the replacement tax for new cogeneration facilities, and including effective date and retroactive applicability provisions.

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

Section 1. Section 437A.3, subsection 1, Code Supplement 2009, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. For new cogeneration facilities, the assessed value shall be determined as provided in section 437A.16A.

Sec. 2. Section 437A.3, subsection 4, Code Supplement 2009, is amended to read as follows:

4. *a.* "Cogeneration facility" means a facility with a capacity of two hundred megawatts or less that uses the same energy source for the sequential generation of electrical or mechanical power in combination with steam, heat, or other forms of useful energy and, except for ownership, meets the criteria to be a qualifying cogeneration facility as defined in the federal Public Utility Regulatory Policies Act of 1978, 16 U.S.C. § 2601 et seq., and related federal regulations.

b. "New cogeneration facility" means any of the following: