

## CHAPTER 42

### RECEIPT OF ROAD USE TAX FUNDS BY CITIES — REPORTING DATES

H.F. 495

**AN ACT** relating to certain reporting dates for cities which receive road use tax fund moneys.

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

Section 1. [Section 312.14](#), Code 2021, is amended to read as follows:

**312.14 Cities to submit report.**

Cities in the state which receive allotments of funds from road use tax funds shall prepare and deliver on or before ~~September 30~~ December 1 each year to the department an annual report showing all street receipts and expenditures for the city for the previous fiscal year. The report shall include a detailed cost accounting of all instances of the use of day labor or public or private contracts for construction, reconstruction, or improvement projects on the municipal street system during the previous fiscal year, in the manner prescribed by rule of the department under [section 314.1A](#). The report shall also include the costs of purchasing, leasing, or renting construction or maintenance equipment and an accounting of the use of such equipment for construction, reconstruction, or improvement projects on the municipal street system during the previous fiscal year.

Sec. 2. [Section 312.15, subsection 2](#), Code 2021, is amended to read as follows:

2. If a city has not complied with the provisions of [section 312.14](#), the treasurer of state shall withhold funds allocated to the city until the city complies. If a city has not complied with the provisions of [section 312.14](#) by ~~December 31~~ March 1 following the date the report was required, funds shall not be allocated to the city until the city has complied and all funds withheld under [this subsection](#) shall revert to the street construction fund of the cities.

Approved April 12, 2021