

January 16, 1957.
Passed on File.

Referred - 1-30
Senate File 15
By PRENTIS, ELWOOD,
MOLISON and HENRY.
(By request of Tax Study Comm.)

Passed Senate, Date *1-31*..... Passed House, Date.....
Vote: Ayes *46* Nays *2*..... Vote: Ayes..... Nays.....
Approved.....

A BILL FOR

An Act relating to the regulation, licensing and taxation of
mobile homes and house trailers.

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

- 1 Section 1. Section one hundred and thirty-five D Point
- 2 nine (135D.9), Code 1954, is hereby amended as follows:
- 3 1. By striking from lines four (4), and thirty-eight (38),
- 4 thereof the word, "occupied" wherever such word shall appear in
- 5 such lines.
- 6 2. By striking from line six (6), thereof the word,
- 7 "monthly" and inserting in lieu thereof the word, "semiannual".
- 8 3. By striking from lines seven (7) and eight (8), thereof
- 9 the words, "two dollars per month or major fraction thereof;"
- 10 and inserting in lieu thereof the words, "except trailers less
- 11 than twenty (20) feet in length which are used solely for
- 12 vacation or like purposes and are occupied for no more than
- 13 ninety (90) days in any twelve-month period, eighteen (18)
- 14 dollars for each semiannual period;"
- 15 4. By striking from lines ten (10) and eleven (11),
- 16 thereof the words, "two and one-half dollars per month or major
- 17 fraction thereof;" and inserting in lieu thereof the words,
- 18 "twenty-four (24) dollars for each semiannual period;"
- 19 5. By striking from lines twelve (12) to seventeen (17),
- 20 inclusive, thereof the words, "three dollars per month or major

21 fraction thereof which monthly fee shall be paid by the licensee
22 on or before the tenth of the month, following the month for
23 which such additional fee is due, in the manner herein prescribed.”,
24 and inserting in lieu thereof the following: “thirty (30)
25 dollars for each semiannual period. Such semiannual fees shall
26 be paid by the licensee in the following manner: On or before
27 the tenth day of January of each year, the semiannual fee in
28 advance for the first half of the year for each mobile home
29 occupying space on the first day of January of such year in such
30 licensed mobile home park; and on or before the tenth day of
31 July of each year, the semiannual fee in advance for the last half
32 of the year for each mobile home occupying space on the first
33 day of July of such year in such mobile home park; and on or
34 before the tenth day of each other month of the year, the
35 proportionate fee in advance for the remainder of the half year
36 period for each mobile home occupying space in such mobile home
37 park on the first day of such month and which first commenced to
38 occupy such space subsequent to the first day of the last preceding
39 month. Such proportionate fee shall be one-sixth of the
40 semiannual fee for each month or fraction of a month of one day
41 or more over one-half remaining in the semiannual period on
42 the day the mobile home first commenced to occupy space in such
43 mobile home park. The county treasurer upon receipt of such fees
44 shall issue to the licensee an individual receipt for each such
45 trailer which receipt shall state the name of the owner of the
46 trailer and which receipt shall be delivered by the licensee to
47 the owner within five (5) days.”

48 6. By striking from line forty (40) thereof the word,
49 “monthly” and inserting in lieu thereof the word “semiannual”.

50 7. By adding at the end of such section the following:
51 "If any mobile home, for which the fee provided for in this
52 section has been paid, shall, during the semiannual period for
53 which such license fee has been paid, be moved within the state
54 of Iowa from the county or municipal corporation in which it was
55 located when such fee was paid, no refund of such fee shall be
56 allowed nor shall the allocation of such fee by the county
57 treasurer as provided in section one hundred thirty-five D
58 point ten (135D.10) of the Code be changed, and no fee shall
59 be payable for such mobile home at its new location until the
60 period for which such fee was paid has expired. If such mobile
61 home shall be permanently moved to a location without the state of
62 Iowa, the owner of such mobile home shall be paid a refund by the
63 county treasurer of one-sixth of the semiannual fee for each full
64 month or fractional part thereof of one-half or more remaining
65 in the semiannual period for which the mobile home fee was paid.
66 No refund shall be so paid except upon receipt by the treasurer
67 of an application for refund by the owner of the mobile home
68 together with the treasurer's original receipt for the mobile
69 home fee or a duplicate thereof issued by the treasurer and a
70 statement under oath by the owner that the mobile home has been
71 permanently removed from the state of Iowa. The mobile home fee
72 required by this section shall not apply to mobile homes owned
73 by dealers for resale. Mobile homes owned by dealers for resale
74 and mobile homes less than twenty (20) feet in length which are
75 used solely for vacation or like purposes and are occupied for
76 no more than ninety (90) days in any twelve-month period shall be
77 exempt from all fees under this section, but shall be subject to
78 the personal property tax."

1 Sec. 2. Section three hundred and twenty-one point one
2 hundred and thirty (321.130), Code 1954, is hereby repealed and
3 the following enacted in lieu thereof:

4 "The registration fees imposed by this chapter upon private
5 passenger motor vehicles or semitrailers shall be in lieu of all
6 taxes, general or local, to which motor vehicles or semitrailers
7 may be subject, and if a motor vehicle or semitrailer shall
8 have been registered at any time under this chapter it shall
9 not thereafter be subject to a personal property tax unless
10 such motor vehicle or semitrailer shall have been in storage
11 continuously as an unregistered motor vehicle or semitrailer
12 during the preceding registration year. This section shall
13 not apply to mobile homes."

SENATE FILE 15

1 Amend Senate File 15, section 1, subsection 5, line 12 by
2 striking the word "part" and inserting in lieu thereof the
3 word "park".

Filed
January 30, 1957.

By ELWOOD.

adopted 1-31

SENATE FILE 15

1 Amend Senate File 15 by adding the following as a new
2 section:
3 "Section four hundred twenty-seven point thirteen (427.13),
4 Code 1954, is hereby amended by adding the following new
5 subsection:
6 "Mobile homes owned by dealers for resale and mobile homes
7 less than twenty (20) feet in length which are used solely for
8 vacation or hike purposes and are occupied for no more than
9 ninety (90) days in any twelve (12) month period and which
10 are exempt from fees under the provisions of section one
11 hundred thirty-five D point nine (135D.9)."

add amendment 1-31

Filed
January 30, 1957.

By ELWOOD.

1 Amend the Elwood amendment filed January 30, 1957
2 to Senate File 15, line 8, by striking the word
3 "hike" and inserting in lieu thereof the word "like".

Filed and adopted
January 31, 1957.

By ELWOOD.

1 Amend Senate File 15, section one (1), lines ten (10)
2 and eleven (11), by striking the following words "less than
3 twenty (20) feet in length".

Filed
February 11, 1957

BREKENKIDGE of Madison