

March 24, 1961.  
Passed on File.

**House File 660**  
By COMMITTEE ON CONSERVATION.

Passed House, Date 4-13-61 Passed Senate, Date.....  
Vote: Ayes 58 Nays 42 Vote: Ayes..... Nays.....  
Approved.....

## A BILL FOR

An Act establishing an annual license fee for boats and boat motors.

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

1 Section 1. As used in this Act, unless the context clearly  
2 requires a different meaning:

3 1. "Boat" means any vessel, other than a seaplane, used or  
4 capable of being used as a means of transportation on water.

5 2. "Boat motor" means any motor designed for or used as the  
6 principal source of propulsion of a boat.

7 3. "Commission" means the state conservation commission.

1 Sec. 2. There is hereby imposed an annual license fee on all  
2 boats and boat motors in this state, except boats used on  
3 private waters and valued at less than ten dollars. The annual  
4 license fee shall be one percent of the list price but not less  
5 than a three dollar minimum fee.

1 Sec. 3. Every owner of a boat or boat motor shall file in  
2 the office of the county treasurer of the county in which such  
3 owner resides, a verified application for license on a blank to  
4 be furnished by the commission for that purpose. Said  
5 application shall contain such information as the commission may  
6 require for the efficient administration of this Act.

1 Sec. 4. The use tax imposed under Chapter four hundred  
2 twenty-three (423), Code 1958, shall be paid on all new

3 boats and new boat motors. No license for any new boat or  
4 new boat motor shall be issued by the county treasurer until  
5 said tax has been paid. The county treasurer shall require  
6 every applicant for an original license for a boat or boat  
7 motor to supply such information as he or the commission may  
8 deem necessary as to the time of purchase, the purchase price  
9 and other information relative to the purchase of said boat  
10 or boat motor.

1 Sec. 5. 1. When making application for the initial license,  
2 the owner shall certify to the county treasurer as to the list  
3 price and whether the sales or use tax has been paid. The  
4 county treasurer shall not license any new boat or boat motor  
5 until he is satisfied that the sales or use tax has been paid.

6 2. When a used boat or used boat motor is licensed for the  
7 first time, the license fee shall be reduced at the rate  
8 provided in section ten of this Act.

1 Sec. 6. Any person, who fails or refuses to license a boat  
2 or boat motor for a period of two years or over, shall be  
3 guilty of a misdemeanor and punished by a fine of not less than  
4 ten dollars or more than one hundred dollars.

1 Sec. 7. The county treasurer shall not license any boat or  
2 boat motor if the owner has failed to license the same for any  
3 previous period or periods for which it appears that a license  
4 fee should have been paid, until the fee for such period or  
5 periods is paid.

6 When the owner of a boat or boat motor makes application for  
7 a license, he shall file with the county treasurer an affidavit  
8 stating that the license fee for all previous years, for which  
9 such boat or boat motor was required to be licensed, has been

10 paid.

1     Sec. 8. Any person who shall wilfully make a false  
2 statement in such affidavit shall be deemed guilty of perjury  
3 and punished by a fine of not less than ten dollars or more  
4 than one hundred dollars.

1     Sec. 9. Upon receipt of a license fee for a boat or boat  
2 motor the county treasurer shall issue triplicate receipts  
3 therefor, one of which shall be forwarded to the commission  
4 on or before May 15 of each year, one of which he shall deliver  
5 to the licensee and one of which he shall retain in the records  
6 of his office. Such records may be destroyed after five years.

1     Sec. 10. After the first year of licensing of a boat or boat  
2 motor the license fee shall be reduced at the rate of ten  
3 percent per year until a base of thirty percent or the minimum  
4 fee, whichever is higher, has been reached, at which time the  
5 fee shall remain the same.

1     Sec. 11. Every boat or boat motor, licensed under this Act,  
2 shall be given a license number or symbol as provided by the  
3 commission.

1     Sec. 12. The license fee, provided for in this Act, shall be  
2 paid to the county treasurer on or before May 1 of every year.  
3 If any such boat or boat motor is licensed after May 1, a late  
4 charge of five percent per month shall be charged, but a boat  
5 or boat motor being purchased and licensed for the first time  
6 shall not pay a late charge if licensed after May 1, and shall  
7 pay only a prorated license fee based on the number of months  
8 until such license fee is due.

1     Sec. 13. A boat or boat motor shall not be required to be  
2 licensed if it is licensed by another state if such boat or

3 boat motor shall not have been within this state for a period  
4 in excess of ninety days within one calendar year.

1 Sec. 14. The commission is hereby authorized to adopt and  
2 enforce such rules and regulations governing procedure as may  
3 be necessary to carry out the provisions of this Act.

1 Sec. 15. Seventy-five cents of each license fee collected  
2 shall be retained by the county treasurer to defray the expenses  
3 of administration of the license required hereunder. Fifty  
4 percent of the balance shall be credited to the county treasurer  
5 of the county where the boat or boat motor is licensed, and  
6 shall be apportioned as follows: twenty percent to the county  
7 general fund, thirty percent to the city or town general fund  
8 and fifty percent to the general fund of the school districts.  
9 The remaining fifty percent shall be credited to the county  
10 conservation board of the county where the boat or boat motor  
11 is licensed, but if such county does not have a county  
12 conservation board, the fifty percent that would have been  
13 credited to such conservation board shall be credited  
14 to the state conservation commission.

1 Sec. 16. Section four hundred twenty-seven point thirteen  
2 (427.13), Code 1958, is amended by repealing subsection thirteen  
3 (13).

#### EXPLANATION OF HOUSE FILE 660

The purpose of this bill is to license boats. It provides that the license will replace the personal property tax on boats, but will not deprive the counties of the revenue presently being collected on such boats as this bill provides that part of the fees collected shall go to the general fund of the county where such boat is licensed.

*Accepted  
as amended  
4/11*

HOUSE FILE 660

1 Amend House File 660 by adding the following new  
2 section:  
3 "Sec. 17. The license fees imposed by this Act on  
4 boats and boat motors shall be in lieu of all property  
5 taxes on such boats and boat motors."

Filed  
April 7, 1961.

*accepted  
4-13-61*

STANLEY of Muscatina.

HOUSE FILE 660

1 Amend House File 660 by striking all of section  
2 fifteen (15) thereof and by inserting in lieu thereof  
3 the following:  
4 "License fees collected shall be apportioned and  
5 distributed in the same manner as real and personal  
6 property taxes are apportioned and distributed."

Filed  
April 10, 1961.

*Loathly*

CARSTENSEN of Clinton.

HOUSE FILE 660

*Accepted  
4/12*

1 Amend House File 660 as follows:  
2 1. By inserting in line five (5) of section two (2) after the  
3 word "fee." the words "The license fee, imposed by this Act, shall  
4 not apply to documented vessels."  
5 2. By striking section fifteen (15) and inserting in lieu  
6 thereof the following:  
7 "Seventy-five cents of each license fee collected shall be  
8 retained by the county treasurer to defray the expenses of  
9 administration of the license required hereunder. Fifty percent  
10 of the balance shall be credited to the county treasurer of the  
11 county where the boat or boat motor is licensed, and shall be  
12 apportioned as follows: The amount collected in each taxing  
13 district in cities and towns shall be apportioned twenty percent  
14 to the county general fund, thirty percent to the city or town  
15 general fund and fifty percent to the general fund of the school  
16 district, and the amount collected in each taxing district outside  
17 of cities and towns shall be apportioned fifty percent to the  
18 county general fund and fifty percent to the school district. The  
19 remaining fifty percent shall be credited to the county conservation  
20 board of the county where the boat or boat motor is licensed, but  
21 if said board prefers, the said fifty percent that would have  
22 gone to said board may be credited to the state conservation  
23 commission and if such county does not have a county conservation  
24 board, the fifty percent that would have been credited to such  
25 conservation board shall be credited to the state conservation  
26 commission."

Filed  
April 10, 1961.

COMMITTEE ON CONSERVATION.  
ROBERT W. NADEN, Chairman.

HOUSE FILE 660

1 Amend House File 660, section one (1), as follows:  
2 1. By adding to subsection one (1) the following:  
3 "and which is not part of the stock of a manufacturer,  
4 jobber or retailer held for sale or resale".  
5 2. By adding to subsection two (2) the following:  
6 "and which is not part of the stock of a manufacturer,  
7 jobber or retailer held for sale or resale".

Filed  
April 12, 1961.

*accepted  
4-13-61*

RILEY of Linn.  
MOWRY of Marshall.  
KREAGER of Jasper.

HOUSE FILE 660

- 1 Amend House File 660 as follows:
- 2 1. Amend section 5 by inserting the following before the
- 3 period in line eight (8): ", in the same manner as if this
- 4 Act had been in effect when said boat or motor was new and as
- 5 if said boat or motor had been licensed when new under this
- 6 Act".
- 7 2. Amend section 10 by inserting after the word "percent"
- 8 in line three (3) the words "of the first year license fee".

Filed  
April 12, 1961.

*adopted*  
*4-13-61*

STANLEY of Muscatine.

HOUSE FILE 660

- 1 Amend the Stanley amendment to House File 660 by adding
- 2 the following at the end of line five (5):
- 3 "This section shall be applicable to property taxes for
- 4 the year 1961, payable in 1962, and all subsequent years."

~~Filed and adopted~~  
April 12, 1961.

*lost*  
*4-13-61*

STANLEY of Muscatine.

HOUSE FILE 660

- 1 Amend House File 660 by adding thereto the following
- 2 section:
- 3 "This Act being deemed of immediate importance shall be
- 4 in full force and effect from and after its publication in
- 5 the Waukon Republican & Standard, a newspaper published at
- 6 Waukon, Iowa, and The Rockwell City Advocate, a newspaper
- 7 published at Rockwell City, Iowa.

Filed and lost  
April 12, 1961.

JOHANNES of Osceola.