

FILED APR 6 1976

SENATE FILE 1293

By COMMITTEE ON WAYS AND MEANS

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_

Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_

Approved \_\_\_\_\_

## A BILL FOR

1 An Act to provide a twenty percent refund for the motor fuel  
2 tax paid by an operator of a concrete truck.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
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1 Section 1. Section three hundred twenty-four point  
2 seventeen (324.17), unnumbered paragraph one (1) and sub-  
3 section twelve (12), Code 1975, are amended to read as follows:

4 Any person other than a licensee who shall use motor fuel  
5 for the purpose of operating or propelling farm tractors,  
6 corn shellers, roller mills, truck-mounted feed grinders,  
7 stationary gas engines, aircraft, for cleaning or dyeing or  
8 for any purpose other than in watercraft or in motor vehicles  
9 operated or intended to be operated upon the public highways  
10 or any person other than a licensee operating a concrete truck  
11 and having paid the motor fuel tax on the fuel either directly  
12 to the department of revenue or by having the tax added to  
13 the price of the fuel, and who has a refund permit shall,  
14 upon presentation to and approval by the department of revenue  
15 of a claim for refund be reimbursed and repaid the amount  
16 of the tax which the claimant has paid on the gallonage so  
17 used. Every claim filed subsequent to July 4, 1957, shall  
18 be subject to the following conditions:

19 12. Refund may also be made on special fuel taxes paid  
20 on fuel consumed in the operation of corn shellers, roller  
21 mills and feed grinders mounted on trucks or consumed in the  
22 operation of concrete trucks under the same conditions as  
23 provided by law for refunds on motor vehicle fuel.

24 Sec. 2. Section three hundred twenty-four point seven-  
25 teen (324.17), Code 1975, is amended by adding the follow-  
26 ing new subsection:

27 NEW SUBSECTION. The refund allowed for operation of a  
28 concrete truck shall be limited to twenty percent of the total  
29 amount of the motor fuel tax paid. The invoices showing the  
30 purchase of motor fuel shall be attached to the application  
31 for refund form.

32 EXPLANATION

33 This bill provides for a refund of 20 percent of the motor  
34 fuel tax paid by operators of concrete trucks similar to the  
35 refund procedures for nonlicensees.

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1 Amend Senate File 1293 as follows:

2 1. Page 1 by striking lines 1 through 31 and in-  
3 serting in lieu thereof the following:

4 "Section 1. Section three hundred twenty-four  
5 point sixteen (324.16), Code 1975, is amended to read  
6 as follows:

7 324.16 CREDIT TO LICENSEE--NONMOTOR VEHICLE OR  
8 WATERCRAFT USE--CASUALTY LOSSES--NONTAXABLE PRODUCTS--  
9 -REFUNDS. A licensee having received motor fuel or  
10 special fuel which thereafter (1) he uses for any  
11 purpose other than as fuel for propelling motor ve-  
12 hicles or watercraft or, (2) while owned by him is  
13 lost or destroyed through accountable leakage or  
14 through fire, accident, lightning, flood, storm, act  
15 of war or public enemy or other like cause, or (3)  
16 he uses fuel in a manner which would entitle him to  
17 receive a refund under the provisions of section three  
18 hundred twenty-four point seventeen (324.17) of the  
19 Code if a person other than a licensee, shall upon  
20 application to the department of revenue supported  
21 by two notarized affidavits covering circumstances  
22 of loss as proof, be entitled to a memorandum of  
23 credit which he may apply against subsequent liability  
24 under this chapter, or, if an applicant having paid  
25 the tax on the gallonage covered in the application  
26 is no longer engaged in activity for which his license  
27 was issued, the department of revenue shall refund  
28 the appropriate amount to the applicant.

29 Sec. 2. Section three hundred twenty-four point  
30 seventeen (324.17), unnumbered paragraph one (1),  
31 Code 1975, is amended to read as follows:

32 Any person other than a licensee as defined in  
33 this chapter who shall use motor fuel or special fuel  
34 for the purpose of operating or propelling farm  
35 tractors, or corn shellers, roller mills, truck-mounted  
36 and feed grinders whether mounted on a truck or self-  
37 propelled, truck-mounted concrete mixers, stationary  
38 gas engines, aircraft, for cleaning or dyeing or for  
39 any purpose other than in watercraft or in motor  
40 vehicles operated or intended to be operated upon  
41 the public highways and having paid the motor fuel  
42 tax on the fuel either directly to the department  
43 of revenue or by having the tax added to the price  
44 of the fuel, and who has a refund permit shall, upon  
45 presentation to and approval by the department of  
46 revenue of a claim for refund be reimbursed and repaid  
47 the amount of the tax which the claimant has paid  
48 on the gallonage so used. Every claim filed subsequent  
49 to July 4, 1957, 1, 1976, shall be subject to the  
50 following conditions:

1       Sec. 3. Section three hundred twenty-four point  
2 seventeen (324.17), subsection twelve (12), Code 1975,  
3 is amended to read as follows:

4       12. Refund may also be made on special fuel taxes  
5 paid on fuel consumed in the operation of corn shel-  
6 lers, roller mills and feed grinders whether mounted  
7 on trucks or self-propelled and truck-mounted concrete  
8 mixers under the same conditions as provided by law  
9 for refunds on motor vehicle fuel.

10       Sec. 4. Section three hundred twenty-four point  
11 seventeen (324.17), Code 1975, is amended by adding  
12 the following new subsection:

13       NEW SUBSECTION.

14       a. The amount of fuel for which a fuel tax refund  
15 may be claimed each month under the provisions of  
16 this section shall be computed to be equal to the  
17 difference between the invoiced gallons used in the  
18 vehicle and the gallonage used in the vehicle for  
19 transportation. For the purpose of this section "gal-  
20 lona~~ge~~ge used in the vehicle for transportation" shall  
21 be equal to one gallon for every three point six miles  
22 traveled by a vehicle propelled by motor fuel and  
23 one gallon for every four point seven miles traveled  
24 by a vehicle propelled by special fuel.

25       b. Persons seeking refunds under this subsection  
26 shall file on forms provided by the department which  
27 shall require monthly dated odometer readings for  
28 each vehicle for which a refund is claimed and shall  
29 indicate the total miles traveled in the preceding  
30 month for which the fuel tax is claimed.

31       c. Record for invoiced fuel purchased upon which  
32 a refund is claimed and monthly dated odometer read-  
33 ings on all vehicles for which a refund is claimed  
34 shall be maintained by the person and open to inspec-  
35 tion by agents of the department for a period of three  
36 years from the date of claim. A violation of this  
37 paragraph shall terminate the privilege to receive  
38 a refund under this chapter.

39       Sec. 5. Section three hundred twenty-four point  
40 eighteen (324.18), Code 1975, is amended to read as  
41 follows:

42       324.18 REFUND PERMIT. No person may claim a  
43 refund under section 324.17 until he shall have  
44 obtained a refund permit from the department of revenue  
45 and paid the fee therefor. A special permit shall  
46 be obtained by applicants claiming a refund under  
47 the provisions of this chapter on account of motor  
48 fuel or special fuel used for the purpose of operating  
49 aircraft. Application for a refund permit shall be  
50 made to the department of revenue on a form provided

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1 by the department of revenue, shall be certified by  
2 the applicant under penalty for false certificate  
3 and shall contain among other things, the name, the  
4 address and occupation of the applicant, the nature  
5 of his business and a sufficient description for  
6 identification of the machines and equipment in which  
7 is to be used motor fuel or special fuel for which  
8 refund may be claimed under the permit. Each permit  
9 shall bear a separate number and each claim for refund  
10 shall bear the number of the permit under which it  
11 is made. The department of revenue shall keep a per-  
12 manent record of all permits issued and a cumulative  
13 record of the amount of refund claimed and paid under  
14 each. A fee of one dollar shall be collected by the  
15 department of revenue from each person to whom a  
16 refund permit is issued. A refund permit shall  
17 continue in effect until revoked as hereinafter pro-  
18 vided or until the claimant shall have moved from  
19 the county with which his refund permit is identified."  
20 2. Amend the title, line 1, by striking the words  
21 "twenty percent refund for" and inserting in lieu there-  
22 of the words "refund for a portion of".  
23 3. Amend the title, line 2, by striking the words  
24 "concrete truck" and inserting in lieu thereof the  
25 words "farm tractor, corn sheller, roller mill, feed  
26 grinder or a truck-mounted concrete mixer".

S-5497 FILED  
APRIL 8, 1976

BY COMMITTEE ON WAYS AND MEANS

S-5507

1 Amend the Committee on Ways and Means amendment,  
2 S-5497, to Senate File 1293 as follows:  
3 1. Page 1, line 37, by adding after the word  
4 "mixers," the words "bulk feed trucks".  
5 2. Page 2, line 8, by adding after the word  
6 "mixers" the words "bulk feed trucks".  
7 3. Page 3, by inserting after line 22, the  
8 following:  
9 "3. Amend the title, line 2, by inserting after  
10 the word "tax" the words "or special fuel tax".  
11 4. Page 3, line 23, by striking the figure "3".  
12 and inserting in lieu thereof the figure "4".  
13 5. Page 3, line 26, by striking the word "or"  
14 and inserting in lieu thereof the figure ",".  
15 6. Page 3, line 26, by adding after the word  
16 "mixer" the words "or bulk feed truck".

S-5507 FILED  
APRIL 13, 1976

BY HILARIUS L. HEYING

1 Amend the Committee on Ways and Means amendment,  
2 S-5497, to Senate File 1293 as follows:

3 1. Page 1, line 37, by adding after the word  
4 "mixers" the words "bulk feed trucks".

5 2. Page 2, line 7, by striking the word "or",  
6 and inserting in lieu thereof the figure ",".

7 3. Page 2, line 8, by adding after the word  
8 "mixers" the words "or bulk feed trucks".

9 4. Page 3, by inserting after line 22, the  
10 following:

11 "3. Amend the title, line 2, by inserting after  
12 the word "tax" the words "or special fuel tax".

13 5. Page 3, line 23, by striking the figure "3"  
14 and inserting in lieu thereof the figure "4".

15 6. Page 3, line 26, by striking the word "or"  
16 and inserting in lieu thereof the figure ",,".

17 7. Page 3, line 26, by adding after the word  
18 "mixer" the words "or bulk feed truck".

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APRIL 13, 1976

BY HILARIUS L. HEYING