

SENATE FILE 2069 *Do Pass 2/28*
Ways & Means
Gratias. Chair
Hester
Dieleman
(p. 573)

Reprinted 3/13

FILED JAN 19 1984

SENATE FILE 2069
BY HOLDEN

Passed Senate, Date 3-9-84 (p. 758) Passed House, Date 4-2-84 P. 1553
Vote: Ayes 46 Nays 0 Vote: Ayes 94 Nays 0
Approved _____

A BILL FOR

1 An Act relating to the exemption certificate furnished by the
2 state, its agencies, and political subdivisions of the
3 state for the delivery of tax-exempt motor fuel.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
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SENATE FILE 2069

S-5217

1 Amend Senate File 2069 as follows:
2 1. Page 1, line 11, by inserting after the word
3 "state" the words ", or a licensed motor fuel dis-
4 tributor".

S-5217 FILED
MARCH 5, 1984

BY EDGAR H. HOLDEN

Adopted 3/9 (p. 758)

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1 Section 1. Section 324.3, subsection 5, Code Supplement
2 1983, is amended to read as follows:

3 5. Motor fuel sold to the state, any of its agencies,
4 or to any political subdivision of the state, which is used
5 for public purposes and delivered into any size of storage
6 tank owned or used exclusively by the state, any of its
7 agencies, or a political subdivision of the state. The
8 department of revenue shall ~~provide~~ issue exemption certificate
9 forms to the state, its agencies, and political subdivisions
10 of the state ~~so-that-they,~~ or the state, any of its agencies,
11 or a political subdivision of the state may provide a its
12 own certificate of exemption in the form prescribed by the
13 director, to a distributor or dealer ~~upon-the-delivery-of~~
14 ~~motor-fuel~~ to substantiate tax-exempt sales of motor fuel
15 under this subsection. The certificate of exemption shall
16 ~~specify-the-number-of-gallons-of-motor-fuel-received-and~~ state
17 that all of the motor fuel delivered into the storage tank
18 shall be used for public purposes.

19 EXPLANATION

20 This bill allows the state, a state agency, or a political
21 subdivision of the state to provide its own certificate of
22 exemption to distributors and dealers of motor fuel delivering
23 tax-exempt motor fuel into storage tanks, provided the
24 certificate is in the form prescribed by the director of
25 transportation. The bill also eliminates the requirement
26 of issuing the certificate upon each delivery of motor fuel.

27 The bill takes effect July 1 following its enactment.

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1 Section 1. Section 324.3, subsection 5, Code Supplement
2 1983, is amended to read as follows:

3 5. Motor fuel sold to the state, any of its agencies,
4 or to any political subdivision of the state, which is used
5 for public purposes and delivered into any size of storage
6 tank owned or used exclusively by the state, any of its
7 agencies, or a political subdivision of the state. The
8 department of revenue shall ~~provide~~ issue exemption certificate
9 forms to the state, its agencies, and political subdivisions
10 of the state ~~so-that-they,~~ or the state, any of its agencies,
11 or a political subdivision of the state, or a licensed motor
12 fuel distributor may provide a its own certificate of exemption
13 in the form prescribed by the director, to a distributor or
14 dealer ~~upon-the-delivery-of-motor-fuel~~ to substantiate tax-
15 exempt sales of motor fuel under this subsection. The
16 certificate of exemption shall ~~specify-the-number-of-gallons~~
17 ~~of-motor-fuel-received-and~~ state that all of the motor fuel
18 delivered into the storage tank shall be used for public
19 purposes.

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delivered into the storage tank shall be used for public purposes.

SENATE FILE 2069

AN ACT

RELATING TO THE EXEMPTION CERTIFICATE FURNISHED BY THE STATE, ITS AGENCIES, AND POLITICAL SUBDIVISIONS OF THE STATE FOR THE DELIVERY OF TAX-EXEMPT MOTOR FUEL.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section 324.3, subsection 5, Code Supplement 1983, is amended to read as follows:

5. Motor fuel sold to the state, any of its agencies, or to any political subdivision of the state, which is used for public purposes and delivered into any size of storage tank owned or used exclusively by the state, any of its agencies, or a political subdivision of the state. The department of revenue shall ~~provide~~ issue exemption certificate forms to the state, its agencies, and political subdivisions of the state ~~so that they, or the state, any of its agencies, or a political subdivision of the state, or a licensed motor fuel distributor~~ may provide a its own certificate of exemption in the form prescribed by the director, to a distributor or dealer ~~upon the delivery of motor fuel to substantiate tax-exempt sales of motor fuel under this subsection.~~ The certificate of exemption shall ~~specify the number of gallons of motor fuel received and~~ state that all of the motor fuel

ROBERT T. ANDERSON
President of the Senate

DONALD D. AVENSON
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 2069, Seventieth General Assembly.

K. MARIE THAYER
Secretary of the Senate

Approved *April 25*, 1984

TERRY E. BRANSTAD
Governor

S.F. 2069