

*Reprinted*

FILED MAR 12 1992

SENATE FILE 2346

BY COMMITTEE ON APPROPRIATIONS

*Approved 3/12*

(SUCCESSOR TO SSB 2282)

Passed Senate, Date 3/17/92 (P.825)

Passed House, Date 3/27/92 *(P.835)*

Vote: Ayes 41 Nays 7

Vote: Ayes 58 Nays 41

Approved March 31, 1992

A BILL FOR

1 An Act relating to motor vehicle registration fees for  
2 multipurpose vehicles and providing an effective date.

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

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1 Section 1. Section 321.109, subsection 1, Code 1991, as  
2 amended by 1992 Iowa Acts, Senate File 2116, section 401, is  
3 amended to read as follows:

4 1. The annual fee for all motor vehicles including  
5 ~~multipurpose-vehicles-and~~ vehicles designated by manufacturers  
6 as station wagons, except motor trucks, motor homes,  
7 multipurpose vehicles, ambulances, hearses, motorcycles, and  
8 motor bicycles, shall be equal to one percent of the value as  
9 fixed by the department plus forty cents for each one hundred  
10 pounds or fraction thereof of weight of vehicle, as fixed by  
11 the department. The weight of a motor vehicle, fixed by the  
12 department for registration purposes, shall include the weight  
13 of a battery, heater, bumpers, spare tire, and wheel.

14 Provided, however, that for any new vehicle purchased in this  
15 state by a nonresident for removal to the nonresident's state  
16 of residence the purchaser may make application to the county  
17 treasurer in the county of purchase for a transit plate for  
18 which a fee of ten dollars shall be paid. And provided,  
19 however, that for any used vehicle held by a registered dealer  
20 and not currently registered in this state, or for any vehicle  
21 held by an individual and currently registered in this state,  
22 when purchased in this state by a nonresident for removal to  
23 the nonresident's state of residence, the purchaser may make  
24 application to the county treasurer in the county of purchase  
25 for a transit plate for which a fee of three dollars shall be  
26 paid. The county treasurer shall issue a nontransferable  
27 certificate of registration for which no refund shall be  
28 allowed; and the transit plates shall be void thirty days  
29 after issuance. Such purchaser may apply for a certificate of  
30 title by surrendering the manufacturer's or importer's  
31 certificate or certificate of title, duly assigned as provided  
32 in this chapter. In this event, the treasurer in the county  
33 of purchase shall, when satisfied with the genuineness and  
34 regularity of the application, and upon payment of a fee of  
35 ten dollars, issue a certificate of title in the name and

1 address of the nonresident purchaser delivering the same to  
2 the person entitled to the title as provided in this chapter.

3 Sec. 2. Section 321.124, subsection 3, Code 1991, as  
4 amended by 1992 Iowa Acts, Senate File 2116, section 402, is  
5 amended to read as follows:

6 3. The annual registration fee for motor homes and  
7 multipurpose vehicles is as follows:

8 a. For class "A" motor homes with a list price of eighty  
9 thousand dollars or more as certified to the department by the  
10 manufacturer, four hundred dollars for registration each year  
11 through five model years and three hundred dollars for each  
12 succeeding registration.

13 b. For class "A" motor homes with a list price of forty  
14 thousand dollars or more but less than eighty thousand dollars  
15 as certified to the department by the manufacturer, two  
16 hundred dollars for registration each year through five model  
17 years and one hundred fifty dollars for each succeeding  
18 registration.

19 c. For class "A" motor homes with a list price of twenty  
20 thousand dollars or more but less than forty thousand dollars  
21 as certified to the department by the manufacturer, one  
22 hundred forty dollars for the first five registrations and one  
23 hundred five dollars for each succeeding registration.

24 d. For class "A" motor homes with a list price of less  
25 than twenty thousand dollars as certified to the department by  
26 the manufacturer, one hundred twenty dollars for registration  
27 each year through five model years and eighty-five dollars for  
28 each succeeding registration.

29 e. For a class "A" motor home which is a passenger-  
30 carrying bus which has been registered at least five times as  
31 a motor truck and which has been converted, modified or  
32 altered to provide temporary living quarters, ninety dollars  
33 for registration each year through ten model years and sixty-  
34 five dollars for each succeeding registration. In computing  
35 the number of registrations, the registrations shall be

1 cumulative beginning with the registration of the class "A"  
2 motor home as a motor truck prior to its conversion,  
3 modification, or alteration to provide temporary living  
4 quarters.

5 f. For class "B" motor homes, ninety dollars for  
6 registration each year through five model years and sixty-five  
7 dollars for each succeeding registration.

8 g. For class "C" motor homes, one hundred ten dollars for  
9 registration each year through five model years and eighty  
10 dollars for each succeeding registration.

11 h. For multipurpose vehicles in accordance with the  
12 following:

13 (1) Two hundred dollars for registration for the first and  
14 second model years.

15 (2) One hundred seventy-five dollars for registration for  
16 the third and fourth model years.

17 (3) One hundred fifty dollars for registration for the  
18 fifth model year.

19 (4) Seventy-five dollars for registration for the sixth  
20 model year.

21 (5) Fifty-five dollars for registration for each  
22 succeeding model year.

23 Sec. 3. This Act, being deemed of immediate importance,  
24 takes effect April 1, 1992.

25 EXPLANATION

26 This bill amends provisions from chapter 321 relating to  
27 registration fees for multipurpose vehicles. The bill re-  
28 quires that rather than calculate registration fees for multi-  
29 purpose vehicles in the same manner as certain other motor  
30 vehicles, the fees are to be imposed on the basis of an estab-  
31 lished fee schedule. For the first two model years, the  
32 registration fee is \$200. For the third and fourth model  
33 years, the registration fee is \$175. For the fifth model  
34 year, the fee is \$150. For the sixth model year, the  
35 registration fee is \$75 and for each succeeding model year,

1 the registration fee is \$55.

2 A multipurpose vehicle is defined in section 321.1,  
3 subsection 76, as a motor vehicle designed to carry not more  
4 than 10 people, and constructed either on a truck chassis or  
5 with special features for off-road operation.

6 This bill provides for an April 1, 1992, effective date.

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## SENATE FILE 2346

S-5254

1 Amend Senate File 2346 as follows:

2 1. Page 3, by inserting after line 22 the  
3 following:

4 "Sec. \_\_\_\_ . 1992 Iowa Acts, Senate File 2116,  
5 section 403, is amended to read as follows:

6 SEC. 403. Section 422.42, Code 1991, is amended by  
7 adding the following new subsection:

8 NEW SUBSECTION. 17. "Nonresidential commercial  
9 operations" means industrial, commercial, mining, and  
10 agricultural operations, whether for profit or not,  
11 but does not include apartment complexes, and mobile  
12 home parks, ~~or other rental operations where the~~  
13 ~~primary purpose is for human habitation.~~

14 Sec. \_\_\_\_ . 1992 Iowa Acts, Senate File 2116,  
15 section 404, is amended to read as follows:

16 SEC. 404. Section 422.43, Code Supplement 1991, is  
17 amended by adding the following new subsection:

18 NEW SUBSECTION. 13. a. A tax of four percent is  
19 imposed upon the gross receipts from the sales,  
20 furnishing, or service of solid waste collection and  
21 disposal service.

22 For purposes of this subsection, "solid waste"  
23 means garbage, refuse, sludge from a water supply  
24 treatment plant or air contaminant treatment facility,  
25 and other discarded waste materials and sludges, in  
26 solid, semisolid, liquid, or contained gaseous form,  
27 resulting from ~~industrial, nonresidential commercial,~~  
28 ~~mining, and agricultural~~ operations, and from  
29 ~~community activities,~~ but does not include hazardous  
30 waste; animal waste used as fertilizer; earthen fill,  
31 boulders, rock; foundry sand used for daily cover at a  
32 sanitary landfill; sewage sludge; solid or dissolved  
33 material in domestic sewage or other common pollutants  
34 in water resources, such as silt, dissolved or  
35 suspended solids in industrial waste water effluents  
36 or discharges which are point sources subject to  
37 permits under section 402 of the federal Water  
38 Pollution Control Act, dissolved materials in  
39 irrigation return flows; or source, special nuclear,  
40 or by-product material defined by the federal Atomic  
41 Energy Act of 1954.

42 A recycling facility that separates or processes  
43 recyclable materials and that reduces the volume of  
44 the waste by at least eighty-five percent is exempt  
45 from the tax imposed by this subsection if the waste  
46 exempted is collected and disposed of separately from  
47 other solid waste.

48 b. A person who transports mixed municipal solid  
49 waste generated by that person or another person  
50 without compensation shall pay the tax imposed by this

S-5254

-1-

S-5254

Page 2

1 subsection at the collection or disposal facility  
2 based on the disposal charge or tipping fee. However,  
3 the costs of a service or the portion of a service to  
4 collect and manage recyclable materials separated from  
5 mixed municipal solid waste by the waste generator is  
6 exempt from the tax imposed by this subsection. For  
7 purposes of this paragraph, "mixed municipal solid  
8 waste" means garbage, refuse, and other solid waste  
9 from ~~nonresidential commercial, industrial, and~~  
10 ~~community-activities operations~~ which is generated and  
11 collected in aggregate, but does not include auto  
12 hulks, street sweepings, ash, construction debris,  
13 mining waste, sludges, tree and agricultural wastes,  
14 tires, lead acid batteries, used oil, and other  
15 materials collected, processed, and disposed of as  
16 separate waste streams.

17 Sec. \_\_\_\_ . Section 422.45, subsection 5, unnumbered  
18 paragraph 1, Code Supplement 1991, as amended by 1992  
19 Iowa Acts, Senate File 2116, section 408, is amended  
20 to read as follows:

21 The gross receipts from services rendered,  
22 furnished, or performed and of all sales of goods,  
23 wares, or merchandise used for public purposes to a  
24 tax-certifying or tax-levying body of the state or a  
25 governmental subdivision of the state, including  
26 regional transit systems, as defined in section  
27 601J.1, the state board of regents, department of  
28 human services, state department of transportation,  
29 any municipally owned solid waste facility which sells  
30 all or part of its processed waste as fuel to a  
31 municipally owned public utility, and all divisions,  
32 boards, commissions, agencies, or instrumentalities of  
33 state, federal, county, or municipal government which  
34 have no earnings going to the benefit of an equity  
35 investor or stockholder, except sales of goods, wares,  
36 or merchandise or from services rendered, furnished,  
37 or performed and used by or in connection with the  
38 operation of any municipally owned public utility  
39 engaged in selling gas, electricity, heat, or pay  
40 television service to the general public; except the  
41 sales, furnishing or providing of sewage services to a  
42 county or municipality on behalf of nonresidential  
43 commercial operations; and except the sales,  
44 furnishing, or service of solid waste collection and  
45 disposal service to a county or municipality on behalf  
46 of ~~industrial, nonresidential commercial, mining, and~~  
47 ~~agricultural~~ operations located within the county or  
48 municipality.

49 Sec. \_\_\_\_ . Section 422.45, subsection 20, Code  
50 Supplement 1991, as amended by 1992 Iowa Acts, Senate

S-5254

-2-

S-5254

Page 3

1 File 2116, section 409, is amended to read as follows:  
2 20. The gross receipts from sales or services  
3 rendered, furnished, or performed by a county or city.  
4 This exemption does not apply to the tax specifically  
5 imposed under section 422.43 on the gross receipts  
6 from the sales, furnishing, or service of gas,  
7 electricity, water, heat, pay television service, and  
8 communication service to the public by a municipal  
9 corporation in its proprietary capacity, does not  
10 apply to the sales, furnishing, or service of solid  
11 waste collection and disposal service to ~~industriat,~~  
12 nonresidential commercial, ~~mining, and agricultural~~  
13 operations; does not apply to the sales, furnishing,  
14 or service of sewage service for nonresidential  
15 commercial operations; does not apply to fees paid to  
16 cities and counties for the privilege of participating  
17 in any athletic sports.

18 Sec. \_\_\_\_ . Section 422.45, Code Supplement 1991, is  
19 amended by adding the following new subsection:

20 NEW SUBSECTION. The gross receipts from the  
21 rendering, furnishing, or performing of additional  
22 services taxed by 1992 Iowa Acts, Senate File 2116,  
23 pursuant to a written service contract in effect on  
24 March 1, 1992. This exemption is repealed August 31,  
25 1992."

26 2. Title page, line 2, by inserting after the  
27 word "vehicles" the following: ", and the sales,  
28 services, and use taxes on certain services,".

By WILLIAM W. DIELEMAN

S-5254 FILED MARCH 16, 1992  
*Ruled Order 3/17 (p. 825)*

## SENATE FILE 2346

S-5246

1 Amend Senate File 2346 as follows:  
2 1. Page 3, by inserting after line 22 the  
3 following:  
4 "(6) For multipurpose vehicles with handicapped  
5 equipment necessary for entering or exiting or for  
6 operation of the vehicle, seventy-five dollars for  
7 registration each year through five model years and  
8 fifty-five dollars for each succeeding registration.  
9 The department shall adopt rules to determine the  
10 extent to which a vehicle with handicapped equipment  
11 shall qualify under this subparagraph."

By EUGENE FRAISE

S-5246 FILED MARCH 16, 1992  
*Adopted 3/17 (p. 825)*



1 Section 1. Section 321.109, subsection 1, Code 1991, as  
2 amended by 1992 Iowa Acts, Senate File 2116, section 401, is  
3 amended to read as follows:

4 1. The annual fee for all motor vehicles including  
5 ~~multipurpose-vehicles-and~~ vehicles designated by manufacturers  
6 as station wagons, except motor trucks, motor homes,  
7 multipurpose vehicles, ambulances, hearses, motorcycles, and  
8 motor bicycles, shall be equal to one percent of the value as  
9 fixed by the department plus forty cents for each one hundred  
10 pounds or fraction thereof of weight of vehicle, as fixed by  
11 the department. The weight of a motor vehicle, fixed by the  
12 department for registration purposes, shall include the weight  
13 of a battery, heater, bumpers, spare tire, and wheel.

14 Provided, however, that for any new vehicle purchased in this  
15 state by a nonresident for removal to the nonresident's state  
16 of residence the purchaser may make application to the county  
17 treasurer in the county of purchase for a transit plate for  
18 which a fee of ten dollars shall be paid. And provided,  
19 however, that for any used vehicle held by a registered dealer  
20 and not currently registered in this state, or for any vehicle  
21 held by an individual and currently registered in this state,  
22 when purchased in this state by a nonresident for removal to  
23 the nonresident's state of residence, the purchaser may make  
24 application to the county treasurer in the county of purchase  
25 for a transit plate for which a fee of three dollars shall be  
26 paid. The county treasurer shall issue a nontransferable  
27 certificate of registration for which no refund shall be  
28 allowed; and the transit plates shall be void thirty days  
29 after issuance. Such purchaser may apply for a certificate of  
30 title by surrendering the manufacturer's or importer's  
31 certificate or certificate of title, duly assigned as provided  
32 in this chapter. In this event, the treasurer in the county  
33 of purchase shall, when satisfied with the genuineness and  
34 regularity of the application, and upon payment of a fee of  
35 ten dollars, issue a certificate of title in the name and

1 address of the nonresident purchaser delivering the same to  
2 the person entitled to the title as provided in this chapter.

3 Sec. 2. Section 321.124, subsection 3, Code 1991, as  
4 amended by 1992 Iowa Acts, Senate File 2116, section 402, is  
5 amended to read as follows:

6 3. The annual registration fee for motor homes and  
7 multipurpose vehicles is as follows:

8 a. For class "A" motor homes with a list price of eighty  
9 thousand dollars or more as certified to the department by the  
10 manufacturer, four hundred dollars for registration each year  
11 through five model years and three hundred dollars for each  
12 succeeding registration.

13 b. For class "A" motor homes with a list price of forty  
14 thousand dollars or more but less than eighty thousand dollars  
15 as certified to the department by the manufacturer, two  
16 hundred dollars for registration each year through five model  
17 years and one hundred fifty dollars for each succeeding  
18 registration.

19 c. For class "A" motor homes with a list price of twenty  
20 thousand dollars or more but less than forty thousand dollars  
21 as certified to the department by the manufacturer, one  
22 hundred forty dollars for the first five registrations and one  
23 hundred five dollars for each succeeding registration.

24 d. For class "A" motor homes with a list price of less  
25 than twenty thousand dollars as certified to the department by  
26 the manufacturer, one hundred twenty dollars for registration  
27 each year through five model years and eighty-five dollars for  
28 each succeeding registration.

29 e. For a class "A" motor home which is a passenger-  
30 carrying bus which has been registered at least five times as  
31 a motor truck and which has been converted, modified or  
32 altered to provide temporary living quarters, ninety dollars  
33 for registration each year through ten model years and sixty-  
34 five dollars for each succeeding registration. In computing  
35 the number of registrations, the registrations shall be

1 cumulative beginning with the registration of the class "A"  
2 motor home as a motor truck prior to its conversion,  
3 modification, or alteration to provide temporary living  
4 quarters.

5 f. For class "B" motor homes, ninety dollars for  
6 registration each year through five model years and sixty-five  
7 dollars for each succeeding registration.

8 g. For class "C" motor homes, one hundred ten dollars for  
9 registration each year through five model years and eighty  
10 dollars for each succeeding registration.

11 h. For multipurpose vehicles in accordance with the  
12 following:

13 (1) Two hundred dollars for registration for the first and  
14 second model years.

15 (2) One hundred seventy-five dollars for registration for  
16 the third and fourth model years.

17 (3) One hundred fifty dollars for registration for the  
18 fifth model year.

19 (4) Seventy-five dollars for registration for the sixth  
20 model year.

21 (5) Fifty-five dollars for registration for each  
22 succeeding model year.

23 (6) For multipurpose vehicles with handicapped equipment  
24 necessary for entering or exiting or for operation of the  
25 vehicle, seventy-five dollars for registration each year  
26 through five model years and fifty-five dollars for each  
27 succeeding registration. The department shall adopt rules to  
28 determine the extent to which a vehicle with handicapped  
29 equipment shall qualify under this subparagraph.

30 Sec. 3. This Act, being deemed of immediate importance,  
31 takes effect April 1, 1992.

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**SENATE FILE 2346  
FISCAL NOTE**

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A fiscal note for Senate File 2346 is hereby submitted pursuant to Joint Rule 17. Data used in developing this fiscal note is available from the Legislative Fiscal Bureau to members of the Legislature upon request.

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Senate File 2346 changes the registration fees for multipurpose vehicles to the following rates:

1. \$200 for the 1st and 2nd model years.
2. \$175 for the 3rd and 4th model years.
3. \$150 for the 5th model year.
4. \$75 for the 6th model year.
5. \$55 for the 7th model year and older.

In addition, multipurpose vehicles equipped with handicapped equipment necessary for entering, exiting, or operating the vehicle will be registered at \$75 for the first 5 model years and \$55 for each succeeding year.

Assumptions

The number of multipurpose vehicles by model year are as follows:

- |                            |        |
|----------------------------|--------|
| 1. Model years 1 and 2     | 39,000 |
| 2. Model years 3 and 4     | 45,860 |
| 3. Model year 5            | 21,900 |
| 4. Model year 6            | 18,800 |
| 5. Model years 7 and older | 93,100 |

Fiscal Effect

Senate File 2346 will generate \$11.5 million annually. Of this, \$11.0 million will be deposited into the Road Use Tax Fund and \$489,000 (4.25%) will be retained by the counties.

Source: Department of Transportation

(LSB 6255sv, DLR)

FILED MARCH 26, 1992

BY DENNIS PROUTY, FISCAL DIRECTOR

## SENATE FILE 2346

E-5441

1 Amend Senate File 2346 as amended, passed, and  
2 reprinted by the Senate, as follows:

3 1. Page 3, by striking lines 23 through 29 and  
4 inserting the following:

5 "Sec. \_\_\_\_ . 1992 Iowa Acts, Senate File 2116,  
6 section 403, is amended to read as follows:

7 SEC. 403. Section 422.42, Code 1991, is amended by  
8 adding the following new subsection:

9 NEW SUBSECTION. 17. "Nonresidential commercial  
10 operations" means industrial, commercial, mining, and  
11 agricultural operations, whether for profit or not,  
12 but does not include apartment complexes, and mobile  
13 home parks, or other rental operations where the  
14 primary purpose is for human habitation.

15 Sec. \_\_\_\_ . 1992 Iowa Acts, Senate File 2116,  
16 section 404, is amended to read as follows:

17 SEC. 404. Section 422.43, Code Supplement 1991, is  
18 amended by adding the following new subsection:

19 NEW SUBSECTION. 13. a. A tax of four percent is  
20 imposed upon the gross receipts from the sales,  
21 furnishing, or service of solid waste collection and  
22 disposal service.

23 For purposes of this subsection, "solid waste"  
24 means garbage, refuse, sludge from a water supply  
25 treatment plant or air contaminant treatment facility,  
26 and other discarded waste materials and sludges, in  
27 solid, semisolid, liquid, or contained gaseous form,  
28 resulting from industrial, nonresidential commercial,  
29 mining, and agricultural operations, and from  
30 community activities, but does not include hazardous  
31 waste; animal waste used as fertilizer; earthen fill,  
32 boulders, rock; foundry sand used for daily cover at a  
33 sanitary landfill; sewage sludge; solid or dissolved  
34 material in domestic sewage or other common pollutants  
35 in water resources, such as silt, dissolved or  
36 suspended solids in industrial waste water effluents  
37 or discharges which are point sources subject to  
38 permits under section 402 of the federal Water  
39 Pollution Control Act, dissolved materials in  
40 irrigation return flows; or source, special nuclear,  
41 or by-product material defined by the federal Atomic  
42 Energy Act of 1954.

43 A recycling facility that separates or processes  
44 recyclable materials and that reduces the volume of  
45 the waste by at least eighty-five percent is exempt  
46 from the tax imposed by this subsection if the waste  
47 exempted is collected and disposed of separately from  
48 other solid waste.

49 b. A person who transports mixed municipal solid  
50 waste generated by that person or another person

E-5441

H-5441

Page 2

1 without compensation shall pay the tax imposed by this  
2 subsection at the collection or disposal facility  
3 based on the disposal charge or tipping fee. However,  
4 the costs of a service or the portion of a service to  
5 collect and manage recyclable materials separated from  
6 mixed municipal solid waste by the waste generator is  
7 exempt from the tax imposed by this subsection. For  
8 purposes of this paragraph, "mixed municipal solid  
9 waste" means garbage, refuse, and other solid waste  
10 from nonresidential commercial, industrial, and  
11 community-activities operations which is generated and  
12 collected in aggregate, but does not include auto  
13 hulks, street sweepings, ash, construction debris,  
14 mining waste, sludges, tree and agricultural wastes,  
15 tires, lead acid batteries, used oil, and other  
16 materials collected, processed, and disposed of as  
17 separate waste streams.

18 Sec. \_\_\_\_ . Section 422.45, subsection 5, unnumbered  
19 paragraph 1, Code Supplement 1991, as amended by 1992  
20 Iowa Acts, Senate File 2116, section 408, is amended  
21 to read as follows:

22 The gross receipts from services rendered,  
23 furnished, or performed and of all sales of goods,  
24 wares, or merchandise used for public purposes to a  
25 tax-certifying or tax-levying body of the state or a  
26 governmental subdivision of the state, including  
27 regional transit systems, as defined in section  
28 601J.1, the state board of regents, department of  
29 human services, state department of transportation,  
30 any municipally owned solid waste facility which sells  
31 all or part of its processed waste as fuel to a  
32 municipally owned public utility, and all divisions,  
33 boards, commissions, agencies, or instrumentalities of  
34 state, federal, county, or municipal government which  
35 have no earnings going to the benefit of an equity  
36 investor or stockholder, except sales of goods, wares,  
37 or merchandise or from services rendered, furnished,  
38 or performed and used by or in connection with the  
39 operation of any municipally owned public utility  
40 engaged in selling gas, electricity, heat, or pay  
41 television service to the general public; except the  
42 sales, furnishing or providing of sewage services to a  
43 county or municipality on behalf of nonresidential  
44 commercial operations; and except the sales,  
45 furnishing, or service of solid waste collection and  
46 disposal service to a county or municipality on behalf  
47 of industrial, nonresidential commercial, mining, and  
48 agricultural operations located within the county or  
49 municipality.

50 Sec. \_\_\_\_ . Section 422.45, subsection 20, Code

H-5441

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H-5441

Page 3

1 Supplement 1991, as amended by 1992 Iowa Acts, Senate  
2 File 2116, section 409, is amended to read as follows:  
3 20. The gross receipts from sales or services  
4 rendered, furnished, or performed by a county or city.  
5 This exemption does not apply to the tax specifically  
6 imposed under section 422.43 on the gross receipts  
7 from the sales, furnishing, or service of gas,  
8 electricity, water, heat, pay television service, and  
9 communication service to the public by a municipal  
10 corporation in its proprietary capacity, does not  
11 apply to the sales, furnishing, or service of solid  
12 waste collection and disposal service to industrial,  
13 nonresidential commercial, ~~mining, and agricultural~~  
14 operations; does not apply to the sales, furnishing,  
15 or service of sewage service for nonresidential  
16 commercial operations; does not apply to fees paid to  
17 cities and counties for the privilege of participating  
18 in any athletic sports.

19 Sec. \_\_\_\_ . Section 422.45, Code Supplement 1991, is  
20 amended by adding the following new subsection:

21 NEW SUBSECTION. 47. The gross receipts from the  
22 rendering, furnishing, or performing of additional  
23 services taxed by 1992 Iowa Acts, Senate File 2116,  
24 pursuant to a written service contract in effect on  
25 March 1, 1992. This exemption is repealed August 31,  
26 1992."

27 2. Title page, line 2, by inserting after the  
28 word "vehicles" the following: ", and the sales,  
29 services, and use taxes on certain services,".

By COMMITTEE ON WAYS AND MEANS  
GRONINGA of Cerro Gordo,  
Chairperson

H-5441 FILED MARCH 23, 1992

*Adopted 3/27 (p. 235)*

HOUSE AMENDMENT TO  
SENATE FILE 2346

S-5403

1 Amend Senate File 2346 as amended, passed, and  
2 reprinted by the Senate, as follows:

3 1. Page 3, by striking lines 23 through 29 and  
4 inserting the following:

5 "Sec.     . 1992 Iowa Acts, Senate File 2116,  
6 section 403, is amended to read as follows:

7 SEC. 403. Section 422.42, Code 1991, is amended by  
8 adding the following new subsection:

9 NEW SUBSECTION. 17. "Nonresidential commercial  
10 operations" means industrial, commercial, mining, and  
11 agricultural operations, whether for profit or not,  
12 but does not include apartment complexes, and mobile  
13 home parks, or other rental operations where the  
14 primary purpose is for human habitation.

15 Sec.     . 1992 Iowa Acts, Senate File 2116,  
16 section 404, is amended to read as follows:

17 SEC. 404. Section 422.43, Code Supplement 1991, is  
18 amended by adding the following new subsection:

19 NEW SUBSECTION. 13. a. A tax of four percent is  
20 imposed upon the gross receipts from the sales,  
21 furnishing, or service of solid waste collection and  
22 disposal service.

23 For purposes of this subsection, "solid waste"  
24 means garbage, refuse, sludge from a water supply  
25 treatment plant or air contaminant treatment facility,  
26 and other discarded waste materials and sludges, in  
27 solid, semisolid, liquid, or contained gaseous form,  
28 resulting from ~~industrial, nonresidential commercial,~~  
29 ~~mining, and agricultural~~ operations, and from  
30 ~~community activities,~~ but does not include hazardous  
31 waste; animal waste used as fertilizer; earthen fill,  
32 boulders, rock; foundry sand used for daily cover at a  
33 sanitary landfill; sewage sludge; solid or dissolved  
34 material in domestic sewage or other common pollutants  
35 in water resources, such as silt, dissolved or  
36 suspended solids in industrial waste water effluents  
37 or discharges which are point sources subject to  
38 permits under section 402 of the federal Water  
39 Pollution Control Act, dissolved materials in  
40 irrigation return flows; or source, special nuclear,  
41 or by-product material defined by the federal Atomic  
42 Energy Act of 1954.

43 A recycling facility that separates or processes  
44 recyclable materials and that reduces the volume of  
45 the waste by at least eighty-five percent is exempt  
46 from the tax imposed by this subsection if the waste  
47 exempted is collected and disposed of separately from  
48 other solid waste.

49 b. A person who transports mixed municipal solid  
50 waste generated by that person or another person

S-5403

S-5403

Page 2

1 without compensation shall pay the tax imposed by this  
2 subsection at the collection or disposal facility  
3 based on the disposal charge or tipping fee. However,  
4 the costs of a service or the portion of a service to  
5 collect and manage recyclable materials separated from  
6 mixed municipal solid waste by the waste generator is  
7 exempt from the tax imposed by this subsection. For  
8 purposes of this paragraph, "mixed municipal solid  
9 waste" means garbage, refuse, and other solid waste  
10 from ~~nonresidential commercial, industrial, and~~  
11 ~~community-activities operations~~ which is generated and  
12 collected in aggregate, but does not include auto  
13 hulks, street sweepings, ash, construction debris,  
14 mining waste, sludges, tree and agricultural wastes,  
15 tires, lead acid batteries, used oil, and other  
16 materials collected, processed, and disposed of as  
17 separate waste streams.

18 Sec. \_\_\_\_ . Section 422.45, subsection 5, unnumbered  
19 paragraph 1, Code Supplement 1991, as amended by 1992  
20 Iowa Acts, Senate File 2116, section 408, is amended  
21 to read as follows:

22 The gross receipts from services rendered,  
23 furnished, or performed and of all sales of goods,  
24 wares, or merchandise used for public purposes to a  
25 tax-certifying or tax-levying body of the state or a  
26 governmental subdivision of the state, including  
27 regional transit systems, as defined in section  
28 601J.1, the state board of regents, department of  
29 human services, state department of transportation,  
30 any municipally owned solid waste facility which sells  
31 all or part of its processed waste as fuel to a  
32 municipally owned public utility, and all divisions,  
33 boards, commissions, agencies, or instrumentalities of  
34 state, federal, county, or municipal government which  
35 have no earnings going to the benefit of an equity  
36 investor or stockholder, except sales of goods, wares,  
37 or merchandise or from services rendered, furnished,  
38 or performed and used by or in connection with the  
39 operation of any municipally owned public utility  
40 engaged in selling gas, electricity, heat, or pay  
41 television service to the general public; except the  
42 sales, furnishing or providing of sewage services to a  
43 county or municipality on behalf of nonresidential  
44 commercial operations; and except the sales,  
45 furnishing, or service of solid waste collection and  
46 disposal service to a county or municipality on behalf  
47 of ~~industrial, nonresidential commercial, mining, and~~  
48 ~~agricultural~~ operations located within the county or  
49 municipality.

50 Sec. \_\_\_\_ . Section 422.45, subsection 20, Code

S-5403

-2-

S-5403

Page 3

1 Supplement 1991, as amended by 1992 Iowa Acts, Senate  
2 File 2116, section 409, is amended to read as follows:  
3 20. The gross receipts from sales or services  
4 rendered, furnished, or performed by a county or city.  
5 This exemption does not apply to the tax specifically  
6 imposed under section 422.43 on the gross receipts  
7 from the sales, furnishing, or service of gas,  
8 electricity, water, heat, pay television service, and  
9 communication service to the public by a municipal  
10 corporation in its proprietary capacity, does not  
11 apply to the sales, furnishing, or service of solid  
12 waste collection and disposal service to ~~industrial,~~  
13 ~~nonresidential commercial, mining, and agricultural~~  
14 operations; does not apply to the sales, furnishing,  
15 or service of sewage service for nonresidential  
16 commercial operations; does not apply to fees paid to  
17 cities and counties for the privilege of participating  
18 in any athletic sports.

19 Sec. \_\_\_\_ . Section 422.45, Code Supplement 1991, is  
20 amended by adding the following new subsection:

21 NEW SUBSECTION. 47. The gross receipts from the  
22 rendering, furnishing, or performing of additional  
23 services taxed by 1992 Iowa Acts, Senate File 2116,  
24 pursuant to a written service contract in effect on  
25 March 1, 1992. This exemption is repealed August 31,  
26 1992."

27 2. Title page, line 2, by inserting after the  
28 word "vehicles" the following: ", and the sales,  
29 services, and use taxes on certain services,".

RECEIVED FROM THE HOUSE

S-5403 FILED MARCH 26, 1992

CONCURRED (p. 1027)

GETTINGS, CH.  
HUSAK  
TIEDEN

SSB 2282

APPROPRIATIONS NOW

SENATE FILE 2346  
BY (PROPOSED COMMITTEE ON  
APPROPRIATIONS BILL BY  
CHAIRPERSON BOSWELL)

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

### A BILL FOR

1 An Act relating to motor vehicle registration fees for  
2 multipurpose vehicles and providing an effective date.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 321.109, subsection 1, Code 1991, as  
2 amended by 1992 Iowa Acts, Senate File 2116, section 401, is  
3 amended to read as follows:

4 1. The annual fee for all motor vehicles including  
5 ~~multipurpose-vehicles-and~~ vehicles designated by manufacturers  
6 as station wagons, except motor trucks, motor homes,  
7 multipurpose vehicles, ambulances, hearses, motorcycles, and  
8 motor bicycles, shall be equal to one percent of the value as  
9 fixed by the department plus forty cents for each one hundred  
10 pounds or fraction thereof of weight of vehicle, as fixed by  
11 the department. The weight of a motor vehicle, fixed by the  
12 department for registration purposes, shall include the weight  
13 of a battery, heater, bumpers, spare tire, and wheel.  
14 Provided, however, that for any new vehicle purchased in this  
15 state by a nonresident for removal to the nonresident's state  
16 of residence the purchaser may make application to the county  
17 treasurer in the county of purchase for a transit plate for  
18 which a fee of ten dollars shall be paid. And provided,  
19 however, that for any used vehicle held by a registered dealer  
20 and not currently registered in this state, or for any vehicle  
21 held by an individual and currently registered in this state,  
22 when purchased in this state by a nonresident for removal to  
23 the nonresident's state of residence, the purchaser may make  
24 application to the county treasurer in the county of purchase  
25 for a transit plate for which a fee of three dollars shall be  
26 paid. The county treasurer shall issue a nontransferable  
27 certificate of registration for which no refund shall be  
28 allowed; and the transit plates shall be void thirty days  
29 after issuance. Such purchaser may apply for a certificate of  
30 title by surrendering the manufacturer's or importer's  
31 certificate or certificate of title, duly assigned as provided  
32 in this chapter. In this event, the treasurer in the county  
33 of purchase shall, when satisfied with the genuineness and  
34 regularity of the application, and upon payment of a fee of  
35 ten dollars, issue a certificate of title in the name and

1 address of the nonresident purchaser delivering the same to  
2 the person entitled to the title as provided in this chapter.

3 Sec. 2. Section 321.124, subsection 3, Code 1991, as  
4 amended by 1992 Iowa Acts, Senate File 2116, section 402, is  
5 amended to read as follows:

6 3. The annual registration fee for motor homes and  
7 multipurpose vehicles is as follows:

8 a. For class "A" motor homes with a list price of eighty  
9 thousand dollars or more as certified to the department by the  
10 manufacturer, four hundred dollars for registration each year  
11 through five model years and three hundred dollars for each  
12 succeeding registration.

13 b. For class "A" motor homes with a list price of forty  
14 thousand dollars or more but less than eighty thousand dollars  
15 as certified to the department by the manufacturer, two  
16 hundred dollars for registration each year through five model  
17 years and one hundred fifty dollars for each succeeding  
18 registration.

19 c. For class "A" motor homes with a list price of twenty  
20 thousand dollars or more but less than forty thousand dollars  
21 as certified to the department by the manufacturer, one  
22 hundred forty dollars for the first five registrations and one  
23 hundred five dollars for each succeeding registration.

24 d. For class "A" motor homes with a list price of less  
25 than twenty thousand dollars as certified to the department by  
26 the manufacturer, one hundred twenty dollars for registration  
27 each year through five model years and eighty-five dollars for  
28 each succeeding registration.

29 e. For a class "A" motor home which is a passenger-  
30 carrying bus which has been registered at least five times as  
31 a motor truck and which has been converted, modified or  
32 altered to provide temporary living quarters, ninety dollars  
33 for registration each year through ten model years and sixty-  
34 five dollars for each succeeding registration. In computing  
35 the number of registrations, the registrations shall be

1 cumulative beginning with the registration of the class "A"  
2 motor home as a motor truck prior to its conversion,  
3 modification, or alteration to provide temporary living  
4 quarters.

5 f. For class "B" motor homes, ninety dollars for  
6 registration each year through five model years and sixty-five  
7 dollars for each succeeding registration.

8 g. For class "C" motor homes, one hundred ten dollars for  
9 registration each year through five model years and eighty  
10 dollars for each succeeding registration.

11 h. For multipurpose vehicles in accordance with the  
12 following:

13 (1) Two hundred dollars for registration for the first and  
14 second model years.

15 (2) One hundred seventy-five dollars for registration for  
16 the third and fourth model years.

17 (3) One hundred fifty dollars for registration for the  
18 fifth model year.

19 (4) Seventy-five dollars for registration for the sixth  
20 model year.

21 (5) Fifty-five dollars for registration for each  
22 succeeding model year.

23 Sec. 3. This Act, being deemed of immediate importance,  
24 takes effect upon enactment.

25 EXPLANATION

26 This bill amends provisions from chapter 321 relating to  
27 registration fees for multipurpose vehicles. The bill re-  
28 quires that rather than calculate registration fees for multi-  
29 purpose vehicles in the same manner as certain other motor  
30 vehicles, the fees are to be imposed on the basis of an estab-  
31 lished fee schedule. For the first two model years, the  
32 registration fee is \$200. For the third and fourth model  
33 years, the registration fee is \$175. For the fifth model  
34 year, the fee is \$150. For the sixth model year, the  
35 registration fee is \$75 and for each succeeding model year,

1 the registration fee is \$55.

2 A multipurpose vehicle is defined in section 321.1,  
3 subsection 76, as a motor vehicle designed to carry not more  
4 than 10 people, and constructed either on a truck chassis or  
5 with special features for off-road operation.

6 This bill provides for an immediate effective date.

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SENATE FILE 2346

AN ACT

RELATING TO MOTOR VEHICLE REGISTRATION FEES FOR MULTIPURPOSE VEHICLES, AND THE SALES, SERVICES, AND USE TAX ON CERTAIN SERVICES, AND PROVIDING AN EFFECTIVE DATE.

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

Section 1. Section 321.109, subsection 1, Code 1991, as amended by 1992 Iowa Acts, Senate File 2116, section 401, is amended to read as follows:

1. The annual fee for all motor vehicles including ~~multipurpose vehicles and~~ vehicles designated by manufacturers as station wagons, except motor trucks, motor homes, ~~multipurpose vehicles~~, ambulances, hearses, motorcycles, and motor bicycles, shall be equal to one percent of the value as fixed by the department plus forty cents for each one hundred pounds or fraction thereof of weight of vehicle, as fixed by the department. The weight of a motor vehicle, fixed by the department for registration purposes, shall include the weight of a battery, heater, bumpers, spare tire, and wheel. Provided, however, that for any new vehicle purchased in this state by a nonresident for removal to the nonresident's state of residence the purchaser may make application to the county treasurer in the county of purchase for a transit plate for which a fee of ten dollars shall be paid. And provided, however, that for any used vehicle held by a registered dealer and not currently registered in this state, or for any vehicle held by an individual and currently registered in this state,

when purchased in this state by a nonresident for removal to the nonresident's state of residence, the purchaser may make application to the county treasurer in the county of purchase for a transit plate for which a fee of three dollars shall be paid. The county treasurer shall issue a nontransferable certificate of registration for which no refund shall be allowed; and the transit plates shall be void thirty days after issuance. Such purchaser may apply for a certificate of title by surrendering the manufacturer's or importer's certificate or certificate of title, duly assigned as provided in this chapter. In this event, the treasurer in the county of purchase shall, when satisfied with the genuineness and regularity of the application, and upon payment of a fee of ten dollars, issue a certificate of title in the name and address of the nonresident purchaser delivering the same to the person entitled to the title as provided in this chapter.

Sec. 2. Section 321.124, subsection 3, Code 1991, as amended by 1992 Iowa Acts, Senate File 2116, section 402, is amended to read as follows:

3. The annual registration fee for motor homes and ~~multipurpose vehicles~~ is as follows:

a. For class "A" motor homes with a list price of eighty thousand dollars or more as certified to the department by the manufacturer, four hundred dollars for registration each year through five model years and three hundred dollars for each succeeding registration.

b. For class "A" motor homes with a list price of forty thousand dollars or more but less than eighty thousand dollars as certified to the department by the manufacturer, two hundred dollars for registration each year through five model years and one hundred fifty dollars for each succeeding registration.

c. For class "A" motor homes with a list price of twenty thousand dollars or more but less than forty thousand dollars as certified to the department by the manufacturer, one

hundred forty dollars for the first five registrations and one hundred five dollars for each succeeding registration.

d. For class "A" motor homes with a list price of less than twenty thousand dollars as certified to the department by the manufacturer, one hundred twenty dollars for registration each year through five model years and eighty-five dollars for each succeeding registration.

e. For a class "A" motor home which is a passenger-carrying bus which has been registered at least five times as a motor truck and which has been converted, modified or altered to provide temporary living quarters, ninety dollars for registration each year through ten model years and sixty-five dollars for each succeeding registration. In computing the number of registrations, the registrations shall be cumulative beginning with the registration of the class "A" motor home as a motor truck prior to its conversion, modification, or alteration to provide temporary living quarters.

f. For class "B" motor homes, ninety dollars for registration each year through five model years and sixty-five dollars for each succeeding registration.

g. For class "C" motor homes, one hundred ten dollars for registration each year through five model years and eighty dollars for each succeeding registration.

h. For multipurpose vehicles in accordance with the following:

(1) Two hundred dollars for registration for the first and second model years.

(2) One hundred seventy-five dollars for registration for the third and fourth model years.

(3) One hundred fifty dollars for registration for the fifth model year.

(4) Seventy-five dollars for registration for the sixth model year.

(5) Fifty-five dollars for registration for each succeeding model year.

Sec. 3. 1992 Iowa Acts, Senate File 2116, section 403, is amended to read as follows:

SEC. 403. Section 422.42, Code 1991, is amended by adding the following new subsection:

NEW SUBSECTION. 17. "Nonresidential commercial operations" means industrial, commercial, mining, and agricultural operations, whether for profit or not, but does not include apartment complexes, and mobile home parks, or other rental operations where the primary purpose is for human habitation.

Sec. 4. 1992 Iowa Acts, Senate File 2116, section 404, is amended to read as follows:

SEC. 404. Section 422.43, Code Supplement 1991, is amended by adding the following new subsection:

NEW SUBSECTION. 13. a. A tax of four percent is imposed upon the gross receipts from the sales, furnishing, or service of solid waste collection and disposal service.

For purposes of this subsection, "solid waste" means garbage, refuse, sludge from a water supply treatment plant or air contaminant treatment facility, and other discarded waste materials and sludges, in solid, semisolid, liquid, or contained gaseous form, resulting from ~~industrial, nonresidential commercial, mining, and agricultural operations, and from community activities;~~ but does not include hazardous waste; animal waste used as fertilizer; earthen fill, boulders, rock; foundry sand used for daily cover at a sanitary landfill; sewage sludge; solid or dissolved material in domestic sewage or other common pollutants in water resources, such as silt, dissolved or suspended solids in industrial waste water effluents or discharges which are point sources subject to permits under section 402 of the federal Water Pollution Control Act, dissolved materials in irrigation return flows; or source,

special nuclear, or by-product material defined by the federal Atomic Energy Act of 1954.

A recycling facility that separates or processes recyclable materials and that reduces the volume of the waste by at least eighty-five percent is exempt from the tax imposed by this subsection if the waste exempted is collected and disposed of separately from other solid waste.

b. A person who transports mixed municipal solid waste generated by that person or another person without compensation shall pay the tax imposed by this subsection at the collection or disposal facility based on the disposal charge or tipping fee. However, the costs of a service or the portion of a service to collect and manage recyclable materials separated from mixed municipal solid waste by the waste generator is exempt from the tax imposed by this subsection. For purposes of this paragraph, "mixed municipal solid waste" means garbage, refuse, and other solid waste from ~~nonresidential commercial, industrial, and community activities~~ operations which is generated and collected in aggregate, but does not include auto hulks, street sweepings, ash, construction debris, mining waste, sludges, tree and agricultural wastes, tires, lead acid batteries, used oil, and other materials collected, processed, and disposed of as separate waste streams.

Sec. 5. Section 422.45, subsection 5, unnumbered paragraph 1, Code Supplement 1991, as amended by 1992 Iowa Acts, Senate File 2116, section 408, is amended to read as follows:

The gross receipts from services rendered, furnished, or performed and of all sales of goods, wares, or merchandise used for public purposes to a tax-certifying or tax-levying body of the state or a governmental subdivision of the state, including regional transit systems, as defined in section 601J.1, the state board of regents, department of human services, state department of transportation, any municipally owned solid waste facility which sells all or part of its

processed waste as fuel to a municipally owned public utility, and all divisions, boards, commissions, agencies, or instrumentalities of state, federal, county, or municipal government which have no earnings going to the benefit of an equity investor or stockholder, except sales of goods, wares, or merchandise or from services rendered, furnished, or performed and used by or in connection with the operation of any municipally owned public utility engaged in selling gas, electricity, heat, or pay television service to the general public; except the sales, furnishing or providing of sewage services to a county or municipality on behalf of nonresidential commercial operations; and except the sales, furnishing, or service of solid waste collection and disposal service to a county or municipality on behalf of ~~industrial, nonresidential commercial, mining, and agricultural~~ operations located within the county or municipality.

Sec. 6. Section 422.45, subsection 20, Code Supplement 1991, as amended by 1992 Iowa Acts, Senate File 2116, section 409, is amended to read as follows:

20. The gross receipts from sales or services rendered, furnished, or performed by a county or city. This exemption does not apply to the tax specifically imposed under section 422.43 on the gross receipts from the sales, furnishing, or service of gas, electricity, water, heat, pay television service, and communication service to the public by a municipal corporation in its proprietary capacity, does not apply to the sales, furnishing, or service of solid waste collection and disposal service to ~~industrial, nonresidential commercial, mining, and agricultural~~ operations; does not apply to the sales, furnishing, or service of sewage service for nonresidential commercial operations; does not apply to fees paid to cities and counties for the privilege of participating in any athletic sports.

Sec. 7. Section 422.45, Code Supplement 1991, is amended by adding the following new subsection:

NEW SUBSECTION. 47. The gross receipts from the rendering, furnishing, or performing of additional services taxed by 1992 Iowa Acts, Senate File 2116, pursuant to a written service contract in effect on March 1, 1992. This exemption is repealed August 31, 1992.

Sec. 8. This Act, being deemed of immediate importance, takes effect April 1, 1992.

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MICHAEL E. GRONSTAL  
President of the Senate

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ROBERT C. ARNOULD  
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 2346, Seventy-fourth General Assembly.

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JOHN F. DWYER  
Secretary of the Senate

Approved March 31, 1992

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TERRY E. BRANSTAD  
Governor