

the clerk of court to the treasurer of state for deposit in the general fund of the state.

Sec. 15. NEW SECTION. SURCHARGE IMPOSED. A land burial surcharge tax of two percent is imposed on the fee for land burial of a hazardous waste. The owner of the land burial facility shall remit the tax collected to the director of revenue after consultation with the executive director according to rules that the director shall adopt. The executive director shall forward a copy of the site license to the director of revenue which shall be the appropriate license for the collection of the land burial surcharge tax and shall be subject to suspension or revocation if the site license holder fails to collect or remit the tax collected under section 15 of this Act. The provisions of sections 422.25, subsection 4, 422.30, 422.48 to 422.52, 422.54 to 422.58, 422.67, 422.68, 422.69, subsection 1, and 422.70 to 422.75, consistent with the provisions of this Act, shall apply with respect to the taxes authorized under this Act, in the same manner and with the same effect as if the land burial surcharge tax were retail sales taxes within the meaning of those statutes. Notwithstanding the provisions of this paragraph, the director shall provide for only quarterly filing of returns as prescribed in section 422.51. Taxes collected by the director of revenue under this section shall be deposited in the general fund of the state.

Approved May 11, 1981

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CHAPTER 153  
SOIL CONSERVATION PLAN

H. F. 465

AN ACT relating to the preparation of the farm unit soil conservation folder and plan.

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

Section 1. Section 467A.62, subsection 1, paragraphs a and b, Code 1981, are amended to read as follows:

a. Each farm unit shall be furnished a conservation folder complying with the rules of the department by the department-of-soil-conservation,-acting through-the soil conservation district in which the farm unit is located, not later than January 1, 1985, or as soon thereafter as adequate funding is available to permit completion of a conservation folder for every farm unit in the state. Technical assistance in the development of the conservation folder may be provided by the United States department of agriculture soil conservation service through the memorandum of understanding with the district or by the department. The department shall provide by rule that an updated farm plan prepared for a particular farm unit within ten years prior to the effective date of this subsection shall be considered an adequate

replacement for the conservation folder for that farm unit. Upon completion of the conservation folder for a particular farm unit, the district shall send the owner of that farm unit, and also the operator of the farm unit if known by the commissioners to be other than the owner, a letter offering that person or those persons a copy of the folder. The district shall keep a record of the date the folder is completed and the letter is sent. The folder shall be updated from time to time by the district as it deems necessary.

b. The commissioners of each soil conservation district shall complete preparation of a farm unit soil conservation plan for each farm unit within the district, not later than January 1, 1985 or five years after completion of the conservation folder for that farm unit, whichever date is later, or as soon thereafter as adequate funding is available to permit compliance with this requirement. Technical assistance in the development of the farm unit soil conservation plan may be provided by the United States department of agriculture soil conservation service through the memorandum of understanding with the district or by the department. The commissioners shall make every reasonable effort to consult with the owner and, if appropriate, with the operator of that farm unit, and to prepare the plan in a form which is acceptable to that person or those persons. The plan shall be drawn up and completed without expense to the owner or operator of the farm unit, except that the owner or operator shall not be reimbursed for the value of his or her own time devoted to participation in the preparation of the plan. If the commissioners' plan is unacceptable to the owner or operator of the farm unit, that person or those persons may prepare an alternative farm unit soil conservation plan identifying permanent or temporary soil and water conservation practices which may be expected to achieve compliance with the soil loss limit or limits applicable to that farm unit, and submit that plan to the soil conservation district commissioners for their review.

Approved May 1, 1981

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CHAPTER 154  
LAND DISTURBING ACTIVITIES  
S. F. 262

AN ACT to revise the regulation of land disturbing activities.

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

Section 1. Section 467A.64, subsection 1, Code 1981, is amended by striking the subsection and inserting in lieu thereof the following:

1. If a political subdivision has adopted a sediment control ordinance which the commissioners and the political subdivision jointly agree is at least as equally effective as the commissioners' rules in preventing erosion