

Iowa national guard, when devoted to public use and not held for pecuniary profit, except property of a municipally owned electric utility held under joint ownership and property of an electric power facility financed under chapter 28F which shall be subject to taxation under chapter 437A and facilities of a municipal utility that are used for the provision of local exchange services pursuant to chapter 476, but only to the extent such facilities are used to provide such services, which shall be subject to taxation under chapter 433, except that section 433.11 shall not apply. The exemption for property owned by a city or county also applies to property which is operated by a city or county as a library, art gallery or museum, conservatory, botanical garden or display, observatory or science museum, or as a location for holding athletic contests, sports or entertainment events, expositions, meetings or conventions, or leased from the city or county for any such purposes, or leased from the city or county by the Iowa national guard or by a federal agency for the benefit of the Iowa national guard when devoted for public use and not for pecuniary profit. Food and beverages may be served at the events or locations without affecting the exemptions, provided the city has approved the serving of food and beverages on the property if the property is owned by the city or the county has approved the serving of food and beverages on the property if the property is owned by the county.

Approved May 19, 2000

CHAPTER 1206

PERSONS WITH DISABILITIES — WHEELCHAIR PARKING CONES — TRAILER REGISTRATION PLATES

H.F. 620

AN ACT relating to persons with disabilities by providing for the use of wheelchair parking cones, providing for persons with disabilities registration plates for trailers, and providing for penalties.

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

Section 1. Section 321.34, subsection 14, Code Supplement 1999, is amended to read as follows:

14. **PERSONS WITH DISABILITIES SPECIAL PLATES.** An owner referred to in subsection 12 or an owner of a trailer used to transport a wheelchair who is a person with a disability, or who is the parent or guardian of a child who resides with the parent or guardian owner and who is a person with a disability, as defined in section 321L.1, may, upon written application to the department, order special registration plates with a persons with disabilities processed emblem designed by the department bearing the international symbol of accessibility. The special registration plates with a persons with disabilities processed emblem shall only be issued if the application is accompanied with a statement from a physician licensed under chapter 148, 149, 150, or 150A, a physician assistant licensed under chapter 148C, an advanced registered nurse practitioner licensed under chapter 152, or a chiropractor licensed under chapter 151, written on the physician's, physician assistant's, nurse practitioner's, or chiropractor's stationery, stating the nature of the applicant's or the applicant's child's disability and such additional information as required by rules adopted by the department, including proof of residency of a child who is a person with a disability. If the application is approved by the department the special registration plates with a per-

sons with disabilities processed emblem shall be issued to the applicant. There shall be no fee in addition to the regular annual registration fee for the special registration plates with a persons with disabilities processed emblem. The authorization for special registration plates with a persons with disabilities processed emblem shall not be renewed without the applicant furnishing evidence to the department that the owner of the ~~motor~~ vehicle or the owner's child is still a person with a disability as defined in section 321L.1. An owner who has a child who is a person with a disability shall provide satisfactory evidence to the department that the child with a disability continues to reside with the owner. The registration plates with a persons with disabilities processed emblem shall be surrendered in exchange for regular registration plates as provided in subsection 12 when the owner of the ~~motor~~ vehicle or the owner's child no longer qualifies as a person with a disability as defined in section 321L.1 or when the owner's child who is a person with a disability no longer resides with the owner.

Sec. 2. Section 321L.2, subsection 1, paragraph a, subparagraph (1), Code 1999, is amended to read as follows:

(1) Persons with disabilities registration plates. An applicant may order persons with disabilities registration plates pursuant to section 321.34. An applicant may order a persons with disabilities registration plate for a trailer used to transport a wheelchair pursuant to section 321.34 in addition to persons with disabilities registration plates ordered by the applicant for a motor vehicle used to tow such a trailer pursuant to section 321.34.

Sec. 3. Section 321L.2, subsection 3, paragraph b, subparagraph (1), Code 1999, is amended to read as follows:

(1) A statement printed on it as follows: "Unauthorized use of this placard as indicated in Iowa Code chapter 321L may result in a fine, invalidation of the placard, or revocation of the right to use the placard. This placard shall be displayed only when the vehicle is parked in a persons with disabilities parking space or in a parking space not designated as a persons with disabilities parking space if a wheelchair parking cone is used pursuant to Iowa Code section 321L.2A."

Sec. 4. Section 321L.2A, Code 1999, is amended to read as follows:

321L.2A WHEELCHAIR PARKING CONE.

1. A person issued a persons with disabilities parking permit under section 321L.2 who uses a wheelchair due to a disability that renders the person permanently unable to walk, may park in a persons with disabilities parking space, or a parking space not designated as a persons with disabilities parking space, and reserve up to an eight foot space adjacent to the motor vehicle for the purpose of exiting and entering the motor vehicle if all of the following conditions are met:

a. The person places a wheelchair parking cone within eight feet of the motor vehicle's entry.

b. The person displays the persons with disabilities parking permit in the motor vehicle as described in section 321L.4.

c. The motor vehicle and the wheelchair parking cone do not obstruct an aisle, street, or roadway so that other vehicles are unable to pass through the aisle, street, or roadway.

d. The parking space is provided by the state, a political subdivision of the state, or an entity providing nonresidential parking.

e. The person carries in the motor vehicle a copy of the statement from a physician, physician's assistant, advanced registered nurse practitioner, or chiropractor which accompanied the person's application for persons with disabilities registration plates under section 321.34 or other persons with disabilities parking permit under section 321L.2 and which indicates the person is permanently unable to walk. The person shall show the copy of the statement to any peace officer upon request.

2. A person issued a persons with disabilities parking permit who does not comply with the requirements of subsection 1 when using a wheelchair parking cone commits a misdemeanor punishable by a scheduled fine under section 805.8, subsection 2, paragraph "a".

3. A person shall not interfere with a wheelchair parking cone properly placed under subsection 1. A violation of this subsection is a misdemeanor punishable by a scheduled fine under section 805.8, subsection 2, paragraph "a".

4. The department, upon the request of a person issued a persons with disabilities parking permit under section 321L.2 who uses a wheelchair, shall provide the person with a list of names and addresses of vendors who sell wheelchair parking cones bearing the international symbol of accessibility and the words "wheelchair parking space".

5. The department shall adopt rules as necessary to administer this section.

Sec. 5. Section 321L.4, subsections 1 and 2, Code 1999, are amended to read as follows:

1. A persons with disabilities parking permit shall be displayed in a motor vehicle as a removable windshield placard or on a ~~motor~~ vehicle as a plate or sticker as provided in section 321L.2 when being used by a person with a disability, either as an operator or passenger. Each removable windshield placard shall be of uniform design and fabricated of durable material, suitable for display from within the passenger compartment of a motor vehicle, and readily transferable from one vehicle to another. The placard shall only be displayed when the motor vehicle is parked in a persons with disabilities parking space, except as provided in section 321L.2A.

2. The use of a persons with disabilities parking space, located on either public or private property as provided in sections 321L.5 and 321L.6, by an operator of a ~~motor~~ vehicle not displaying a persons with disabilities parking permit; by an operator of a ~~motor~~ vehicle displaying a persons with disabilities parking permit but not being used by a person issued a permit or being transported in accordance with section 321L.2, subsection 1, paragraph "b"; or by a ~~motor~~ vehicle in violation of the rules adopted by the department under section 321L.8, constitutes improper use of a persons with disabilities parking permit, which is a misdemeanor for which a scheduled fine shall be imposed upon the owner, operator, or lessee of the ~~motor~~ vehicle or the person to whom the persons with disabilities parking permit is issued. The scheduled fine for each violation shall be as established in section 805.8, subsection 2, paragraph "a". Proof of conviction of two or more violations involving improper use of a persons with disabilities parking permit is grounds for revocation by the court or the department of the holder's privilege to possess or use the persons with disabilities parking permit.

Sec. 6. Section 805.8, subsection 2, paragraph a, Code Supplement 1999, is amended to read as follows:

a. For parking violations under sections 321.236, 321.239, 321.358, 321.360, and 321.361, the scheduled fine is five dollars. The scheduled fine for a parking violation of section 321.236 increases in an amount up to ten dollars, as authorized by ordinance pursuant to section 321.236, subsection 1, paragraph "a", if the parking violation is not paid within thirty days of the date upon which the violation occurred. For purposes of calculating the unsecured appearance bond required under section 805.6, the scheduled fine shall be five dollars. However, violations charged by a city or county upon simple notice of a fine instead of a uniform citation and complaint as permitted by section 321.236, subsection 1, paragraph "a", are not scheduled violations, and this section shall not apply to any offense charged in that manner. For a parking violation under section 321.362 or 461A.38 the scheduled fine is ten dollars. For a parking violation under section 321L.2A, subsection 2, the scheduled fine is twenty dollars. For interference with a wheelchair parking cone under section 321L.2A, subsection 3, or a parking violation under section 321L.4, subsection 2, the scheduled fine is one hundred dollars.

Sec. 7. **VALIDITY OF EXISTING PLACARDS.** Notwithstanding the amendment to section 321L.2, subsection 3, paragraph "b", subparagraph (1), by this Act, a person with disabilities windshield placard issued prior to July 1, 2000, may be used until it otherwise becomes invalid.

Approved May 19, 2000

CHAPTER 1207

SALES AND USE TAXES — NONPROFIT HOSPITAL CONSTRUCTION CONTRACTS

H.F. 2563

AN ACT exempting from the sales and use taxes the gross receipts from all sales of goods and services used in fulfillment of a construction contract for a nonprofit hospital, providing for refunds, and including an effective and retroactive applicability date provision.

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

Section 1. Section 422.45, Code Supplement 1999, is amended by adding the following new subsection:

NEW SUBSECTION. 54B. The gross receipts from all sales of goods, wares, or merchandise, or from services rendered, furnished, or performed which are used in the fulfillment of a written construction contract with a nonprofit hospital licensed pursuant to chapter 135B if all of the following apply:

- a. The sales and delivery of the goods, wares, or merchandise, or the services rendered, furnished, or performed occurred between July 1, 1998, and December 31, 2001.
- b. The written construction contract was entered into prior to December 31, 1999, or bonds to fund the construction were issued prior to December 31, 1999.
- c. The sales or services were purchased by a contractor as the agent for the hospital or were purchased directly by the hospital.

Sec. 2. **REFUNDS.** Refunds of taxes, interest, or penalties which arise from claims resulting from the enactment of section 422.45, subsection 54B, in this Act, for sales or services occurring between July 1, 1998, and December 31, 2001, shall be limited to twenty-five thousand dollars in the aggregate and shall not be allowed unless refund claims are filed prior to April 1, 2002, notwithstanding any other provision of law. If the amount of claims totals more than twenty-five thousand dollars in the aggregate, the department of revenue and finance shall prorate the twenty-five thousand dollars among all claimants in relation to the amounts of the claimants' valid claims.

Sec. 3. **EFFECTIVE DATE AND RETROACTIVE APPLICABILITY PROVISION.** This Act, being deemed of immediate importance, takes effect upon enactment and applies retroactively to July 1, 1998.

Approved May 19, 2000