

2006 Regular Session
of the
Eighty-First General Assembly
of the
State of Iowa

CHAPTER 1001

SALES AND USE TAX EXEMPTION AND REFUND —
COLLABORATIVE EDUCATIONAL FACILITY
BUILDING MATERIALS AND SERVICES

H.F. 864

AN ACT providing an exemption from and a refund of sales and use taxes on materials and services used in the construction of a building or addition to a building to be used as a collaborative educational facility and including effective and applicability date provisions.

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

Section 1. Section 423.3, subsection 80, paragraph a, Code 2005,¹ is amended to read as follows:

a. For purposes of this subsection, “designated exempt entity” means an entity which is designated in section 423.4, subsection 1 or 4.

Sec. 2. Section 423.3, Code 2005,² is amended by adding the following new subsection:
NEW SUBSECTION. 85. a. The sales price of all goods, wares, or merchandise sold, or of services furnished, which are used in the fulfillment of a written construction contract for the original construction of a building or structure to be used as a collaborative educational facility.

b. The sales price of all goods, wares, or merchandise sold, or of services furnished, which are used in the fulfillment of a written construction contract for the construction of additions or modifications to a building or structure used as part of a collaborative educational facility.

c. To receive the exemption provided in paragraph “a” or “b”, a collaborative educational facility must meet all of the following criteria:

(1) The contract for construction of the building or structure is entered into on or after April 1, 2003.

(2) The building or structure is located within the corporate limits of a city in the state with a population in excess of one hundred ninety-five thousand residents.

¹ “Code Supplement 2005” probably intended; see chapter 1185, §128 herein

² “Code Supplement 2005” probably intended; new subsections 85 – 88 were added in Code Supplement 2005; see chapter 1185, §128 herein

(3) The sole purpose of the building or structure is to provide facilities for a collaborative of public and private educational institutions that provide education to students.

(4) The owner of the building or structure is a nonprofit corporation governed by chapter 504 or 504A which is exempt from federal income tax pursuant to section 501 (a) of the Internal Revenue Code.

References to “building” or “structure” in subparagraphs (1) through (4) include any additions or modifications to the building or structure.

Sec. 3. Section 423.4, Code 2005,³ is amended by adding the following new subsection:

NEW SUBSECTION. 4. a. The owner of a collaborative educational facility in this state may make application to the department for the refund of the sales or use tax upon the sales price of all sales of goods, wares, or merchandise, or from services furnished to a contractor, used in the fulfillment of a written construction contract with the owner of the collaborative educational facility for the original construction, or additions or modifications to, a building or structure to be used as part of the collaborative educational facility.

To receive the refund under this subsection, a collaborative educational facility must meet all of the following criteria:

(1) The contract for construction of the building or structure is entered into on or after April 1, 2003.

(2) The building or structure is located within the corporate limits of a city in the state with a population in excess of one hundred ninety-five thousand residents.

(3) The sole purpose of the building or structure is to provide facilities for a collaborative of public and private educational institutions that provide education to students.

(4) The owner of the building or structure is a nonprofit corporation governed by chapter 504 or 504A which is exempt from federal income tax pursuant to section 501 (a) of the Internal Revenue Code.

References to “building” or “structure” in subparagraphs (1) through (4) include any additions or modifications to the building or structure.

b. Such contractor shall state under oath, on forms provided by the department, the amount of such sales of goods, wares, or merchandise, or services furnished and used in the performance of such contract, and upon which sales or use tax has been paid, and shall file such forms with the owner of the collaborative educational facility which has made any written contract for performance by the contractor.

c. The owner of the collaborative educational facility shall, not more than one year after the final settlement has been made, make application to the department for any refund of the amount of the sales or use tax which shall have been paid upon any goods, wares, or merchandise, or services furnished, the application to be made in the manner and upon forms to be provided by the department, and the department shall forthwith audit the claim and, if approved, issue a warrant to the owner of the collaborative educational facility in the amount of the sales or use tax which has been paid to the state of Iowa under the contract.

Refunds authorized under this subsection shall accrue interest at the rate in effect under section 421.7 from the first day of the second calendar month following the date the refund claim is received by the department.

d. Any contractor who willfully makes a false report of tax paid under the provisions of this subsection is guilty of a simple misdemeanor and in addition shall be liable for the payment of the tax and any applicable penalty and interest.

Sec. 4. REFUNDS. Refunds of taxes, interest, or penalties which arise from claims resulting from the enactment of section 423.3, subsection 85, paragraph “a”, in section 2 of this Act for the exemption of the sales of goods, wares, and merchandise, and the furnishing of services used in the fulfillment of a written construction contract for the original construction of a building or structure to be used as a collaborative educational facility occurring between April 1, 2003, and June 30, 2005, shall not be allowed unless refund claims are filed by June 30, 2006, notwithstanding any other provision of law.

³ “Code Supplement 2005” probably intended; new subsections 4 and 5 were added in Code Supplement 2005; see chapter 1185, §128 herein

Sec. 5. EFFECTIVE AND RETROACTIVE APPLICABILITY DATE. Section 2 of this Act, being deemed of immediate importance, takes effect upon enactment and applies retroactively to April 1, 2003.

Approved February 17, 2006

CHAPTER 1002

ELECTIONS — POLLING PLACES, BALLOTS, AND ELECTION REGISTERS

H.F. 2050

AN ACT relating to elections by making changes concerning requirements for entrances to certain polling places, arrangement of names on the ballot for nonpartisan offices, and election registers, and including effective and applicability date provisions.

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

Section 1. Section 49.10, subsection 4, Code 2005, is amended to read as follows:

4. ~~No~~ A single room or area of any building or facility ~~shall~~ may be fixed as the polling place for more than one precinct ~~unless there are separate entrances each.~~ The location of each polling place shall be clearly marked within the room or area on the days on which elections are held as the ~~entrance to~~ location of the polling place of a particular precinct, and suitable arrangements ~~are~~ shall be made within the room or area to prevent direct access from the polling place of any precinct to the polling place of any other precinct. When the commissioner has fixed such a polling place for any precinct it shall remain the polling place at all subsequent elections, except elections for which the precinct is merged with another precinct as permitted by section 49.11, until the boundaries of the precinct are changed or the commissioner fixes a new polling place, except that the polling place shall be changed to a point within the boundaries of the precinct at any time not less than sixty days before the next succeeding election that a building or facility suitable for such use becomes available within the precinct.

Sec. 2. Section 49.31, subsection 2, unnumbered paragraph 2, Code 2005, is amended to read as follows:

On the general election ballot the names of candidates for the nonpartisan offices listed in section 39.21 shall be arranged by drawing lots for position. ~~The board of supervisors commissioner shall hold the drawing at its first meeting on the first business day following the deadline for receipt of objections and withdrawals by candidates filing of nomination certificates or petitions with the commissioner for the general election pursuant to section 44.4. If a candidate withdraws, dies, or is removed from the ballot after the ballot position of names has been determined, such candidate's name shall be removed from the ballot, and the order of the remaining names shall not be changed.~~

Sec. 3. Section 49.77, subsections 1 and 2, Code 2005, are amended to read as follows:

1. The board members of their respective precincts shall have charge of the ballots and furnish them to the voters. Any person desiring to vote shall sign a voter's declaration provided by the officials, in substantially the following form: