

## CHAPTER 1110

### VEHICLE REGISTRATION CREDITS AND FEES, RENTAL VEHICLE TAX, AND LEVEE AND DRAINAGE DISTRICTS

H.F. 2273

**AN ACT** relating to certain state and local government activities related to vehicle registration, taxation of rental vehicles, and levee and drainage districts.

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

#### DIVISION I VEHICLE REGISTRATION CREDIT

Section 1. Section 321.46, subsection 3, unnumbered paragraph 1, Code 2014, is amended to read as follows:

The applicant shall be entitled to a credit for that portion of the annual registration fee of the vehicle sold, traded, transferred, or junked which had not expired prior to the transfer of ownership of the vehicle. The annual registration fee for the new registration for the vehicle acquired shall be reduced by the amount of the credit. The credit shall be computed on the basis of the number of months remaining in the registration year, rounded to the nearest whole dollar. The credit shall be subject to the following limitations:

Sec. 2. Section 321.46, subsection 3, paragraphs a and b, Code 2014, are amended to read as follows:

a. The credit shall be claimed within six months from the date the vehicle for which credit is granted was sold, traded, transferred, or junked. After six months, all credits shall be disallowed.

b. Any credit granted to the owner of a vehicle which has been sold, traded, transferred, or junked may only be claimed by that person toward the annual registration fee for another vehicle purchased and the credit may not be sold, transferred, or assigned to any other person.

#### DIVISION II VEHICLE REGISTRATION FEES AND RENTAL TAXATION

Sec. 3. Section 321.105A, subsection 2, paragraph c, subparagraph (6), Code 2014, is amended to read as follows:

(6) Vehicles, excluding motorcycles and motorized bicycles, subject to registration in any state when purchased for rental or registered and titled by a motor vehicle dealer licensed pursuant to chapter 322 for rental use, and held for rental for a period of one hundred twenty days or more and actually rented for periods of sixty days or less by a person regularly engaged in the business of renting vehicles, including but not limited to motor vehicle dealers licensed pursuant to chapter 322 who rent automobiles to users, if the rental of the vehicles is subject to taxation under section 423.2 or chapter 423C.

Sec. 4. Section 423.2, subsection 6, paragraph a, Code 2014, is amended to read as follows:

a. The sales price of any of the following enumerated services is subject to the tax imposed by subsection 5: alteration and garment repair; armored car; vehicle repair; battery, tire, and allied; investment counseling; service charges of all financial institutions; barber and beauty; boat repair; vehicle wash and wax; campgrounds; carpentry; roof, shingle, and glass repair; dance schools and dance studios; dating services; dry cleaning, pressing, dyeing, and laundering; electrical and electronic repair and installation; excavating and grading; farm implement repair of all kinds; flying service; furniture, rug, carpet, and upholstery repair and cleaning; fur storage and repair; golf and country clubs and all commercial recreation; gun and camera repair; house and building moving; household appliance, television, and radio repair; janitorial and building maintenance or cleaning; jewelry and watch repair; lawn care, landscaping, and tree trimming and removal; limousine service, including driver; machine operator; machine repair of all kinds; motor repair; motorcycle, scooter, and bicycle repair;

oilers and lubricators; office and business machine repair; painting, papering, and interior decorating; parking facilities; pay television; pet grooming; pipe fitting and plumbing; wood preparation; executive search agencies; private employment agencies, excluding services for placing a person in employment where the principal place of employment of that person is to be located outside of the state; reflexology; security and detective services, excluding private security and detective services furnished by a peace officer with the knowledge and consent of the chief executive officer of the peace officer's law enforcement agency; sewage services for nonresidential commercial operations; sewing and stitching; shoe repair and shoeshine; sign construction and installation; storage of household goods, mini-storage, and warehousing of raw agricultural products; swimming pool cleaning and maintenance; tanning beds or salons; taxidermy services; telephone answering service; test laboratories, including mobile testing laboratories and field testing by testing laboratories, and excluding tests on humans or animals; termite, bug, roach, and pest eradicators; tin and sheet metal repair; transportation service consisting of the rental of recreational vehicles or recreational boats, or the rental of motor vehicles subject to registration which are registered for a gross weight of thirteen tons or less for a period of sixty days or less, or the rental of aircraft for a period of sixty days or less; Turkish baths, massage, and reducing salons, excluding services provided by massage therapists licensed under chapter 152C; water conditioning and softening; weighing; welding; well drilling; wrapping, packing, and packaging of merchandise other than processed meat, fish, fowl, and vegetables; wrecking service; wrecker and towing.

### DIVISION III LEVEE AND DRAINAGE DISTRICTS

Sec. 5. Section 331.552, subsection 35, Code 2014, is amended to read as follows:

35. a. Destroy special assessment records required by section 445.11 within the county system after ten years have elapsed from the end of the fiscal year in which the special assessment was paid in full. The county treasurer shall also destroy the resolution of necessity, plat, and schedule of assessments required by section 384.51 after ten years have elapsed from the end of the fiscal year in which the entire schedule was paid in full. This subsection applies to documents described in this subsection that are in existence before, on, or after July 1, 2003.

b. Destroy assessment records required by chapter 468 within the county system after ten years have elapsed from the end of the fiscal year in which the assessment was paid in full. The county treasurer shall also destroy the accompanying documents including any resolutions, plats, or schedule of assessments after ten years have elapsed from the end of the fiscal year in which the entire schedule was paid in full. This subsection applies to documents described in this subsection that are in existence before, on, or after July 1, 2014.<sup>1</sup>

Sec. 6. Section 468.50, Code 2014, is amended to read as follows:

**468.50 Levy — interest.**

When the board has finally determined the matter of assessments of benefits and apportionment, the board shall levy the assessments as fixed by it upon the lands within the district, but an assessment on a tract, parcel, or lot within the district which is computed at less than five dollars shall be fixed at the sum of five dollars. All assessments shall be levied at that time as a tax and shall bear interest at a rate determined by the board notwithstanding chapter 74A from that date, payable annually, except as provided as to cash payments within a specified time.

Sec. 7. Section 468.82, subsection 1, Code 2014, is amended by striking the subsection.

Sec. 8. Section 468.82, subsection 2, Code 2014, is amended to read as follows:

2. The board, at the time of making the levy, shall fix a time within which all assessments in excess of one hundred dollars may be paid ~~in cash~~, and before any bonds are issued, publish notice in an official newspaper in the county where the district is located, of such time. After

<sup>1</sup> See chapter 1141, §20 herein

the expiration of such time, no assessments may be paid except in the manner and at the times fixed by the board in the resolution authorizing the issue of the bonds.

Sec. 9. Section 468.544, Code 2014, is amended to read as follows:

**468.544 Requirements of notice.**

Said notice shall be directed to each person whose name appears upon the transfer books in the auditor's office as owner of lands within said drainage district upon which said drainage assessments are unpaid, naming the owner, and also to the person or persons in actual occupancy of any of said tracts of land without naming them, and shall state the amount of unpaid assessments upon each forty-acre tract of land or less, and that all of said unpaid assessments, installment or installments thereof as proposed to be extended, may be paid ~~in cash~~ on or before the time fixed for said hearing, and that after the expiration of such time no assessments may be paid except in the manner and at the times fixed by the board in the resolution authorizing the issuance of said drainage refunding bonds.

Approved May 23, 2014