

**CHAPTER 87**

## ETHANOL BLENDED GASOLINE

H.F. 657

**AN ACT** relating to alcohol blended gasoline, by changing references from gasohol to ethanol blended gasoline.

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

Section 1. Section 214A.2, subsection 3, paragraphs a and b, Code 1991, are amended to read as follows:

a. Gasoline with a mixture of ten percent or more ethanol, but not more than thirteen percent, shall be known as ~~gasohol~~ conventional blend ethanol.

b. Gasoline with a mixture of more than thirteen percent ethanol, but not more than twenty-five percent, shall be known as high blend ethanol. For purposes of chapters 323A, 324, and 422, high blend ethanol shall be treated as ~~gasohol~~ conventional blend ethanol.

Sec. 2. Section 323A.2, subsection 1, paragraph a, Code 1991, is amended to read as follows:

a. At least forty-eight hours prior to entering into an agreement to purchase motor fuel from another source, the franchisee has requested delivery of motor fuel from the franchisor and the requested motor fuel has not been delivered and the franchisor has given the franchisee notice that the franchisor is unable to provide the requested motor fuel, or prior to entering into an agreement the franchisor has stated to the franchisee that the requested motor fuel will not be delivered. The request to the franchisor for delivery shall be for a type of fuel normally provided by the franchisor to the franchisee and for a quantity of fuel not exceeding the average amount sold by the franchisee in one week, based upon average weekly sales in the three months preceding the request, except that this provision shall not restrict a franchisee from purchasing ~~gasohol~~ ethanol blended gasoline from a source other than the franchisor or limit the quantity to be purchased when the franchisor does not normally supply the franchisee with ~~gasohol~~ ethanol blended gasoline.

Sec. 3. Section 324.2, subsection 7, Code 1991, is amended to read as follows:

7. "~~Gasohol~~" "Ethanol blended gasoline" means motor fuel containing at least ten percent alcohol distilled from cereal grains.

Sec. 4. Section 324.3, subsection 5, unnumbered paragraph 3, Code 1991, is amended to read as follows:

For the privilege of operating motor vehicles in this state an excise tax of fifteen cents per gallon for the period beginning January 1, 1986, and ending March 31, 1988, and seventeen cents per gallon for the period beginning April 1, 1988, and ending December 31, 1988, and nineteen cents per gallon beginning January 1, 1989, and ending June 30, 1992, is imposed upon the use of ~~gasohol~~ ethanol blended gasoline used for any purpose except as otherwise provided in this division.

Sec. 5. Section 324.8, subsection 6, Code 1991, is amended to read as follows:

6. The sum of the number of invoiced gallons of ~~gasohol~~ ethanol blended gasoline which are received tax free by the distributor during the next preceding calendar month less the number of gallons of ~~gasohol~~ ethanol blended gasoline equal to two per centum of the first three hundred thousand gallons and one per centum of all gallonage in excess of three hundred thousand gallons of ~~gasohol~~ ethanol blended gasoline received or blended by the distributor within this state during the next preceding calendar month after deduction provided in this subsection, this percentage being a flat allowance to cover evaporation, shrinkage and losses in collection, accounting for, and paying over the tax on ~~gasohol~~ ethanol blended gasoline, and the number of gallons of ~~gasohol~~ ethanol blended gasoline blended by the distributor during the next preceding calendar month shall be multiplied by the per gallon motor fuel tax rate applicable to ~~gasohol~~ ethanol blended gasoline.

Sec. 6. Section 324.8, subsection 7, unnumbered paragraph 2, Code 1991, is amended to read as follows:

For the purpose of determining the amount of the tax liability on alcohol blended to produce ~~gasohol~~ ethanol blended gasoline, each licensed blender shall, not later than thirty-one days following the last day of each month, file with the department a monthly report, signed under penalty for false certificate, which shall include the following: The number of gallons of gasoline blended into ~~gasohol~~ ethanol blended gasoline, the number of gallons of alcohol blended into ~~gasohol~~ ethanol blended gasoline. The amount of alcohol blended shall be multiplied by the per gallon motor fuel tax rate applicable to ~~gasohol~~ ethanol blended gasoline.

Sec. 7. Section 324.18, Code 1991, is amended to read as follows:  
324.18 REFUND PERMIT.

A person shall not claim a refund under section 324.17 or section 324.21 until the person has obtained a refund permit from the department. A special permit shall be obtained by applicants claiming a refund under this chapter on account of motor fuel used to blend ~~gasohol~~ ethanol blended gasoline. Application for a refund permit shall be made to the department on a form provided by the department, shall be certified by the applicant under penalty for false certificate and shall contain among other things, the name, address, and occupation of the applicant, the nature of the applicant's business, and a sufficient description for identification of the machines and equipment in which is to be used motor fuel for which refund may be claimed under the permit. Each permit shall bear a separate number and each claim for refund shall bear the number of the permit under which it is made. The department shall keep a permanent record of all permits issued and a cumulative record of the amount of refund claimed and paid under each. A refund permit shall continue in effect until it is revoked or becomes invalid.

Sec. 8. Section 324.21, unnumbered paragraph 1, Code 1991, is amended to read as follows:

Persons other than distributors licensed under this division who blend motor fuel and alcohol to produce ~~gasohol~~ ethanol blended gasoline may file for a refund for the difference between taxes paid on the motor fuel purchased to produce ~~gasohol~~ ethanol blended gasoline and the tax due on the ~~gasohol~~ ethanol blended gasoline blended. If, during any month, a person licensed as a distributor under this division uses tax paid motor fuel to blend ~~gasohol~~ ethanol blended gasoline and the refund otherwise due under this section is greater than the distributor's total tax liability for that month, the distributor will be entitled to a credit. The claim for credit shall be filed as part of the report required by section 324.8.

Sec. 9. Section 324.21, unnumbered paragraph 3, Code 1991, is amended to read as follows:

A refund or credit memorandum will not be issued unless the claim is filed within ninety days following the end of the month during which the ~~gasohol~~ ethanol blended gasoline was actually blended.

Sec. 10. Section 324.85, subsection 1, Code 1991, is amended to read as follows:

1. Persons having title to motor fuel, ~~gasohol~~ ethanol blended gasoline, or special fuel in storage and held for sale on the effective date of an increase in the excise tax rate imposed on motor fuel, ~~gasohol~~ ethanol blended gasoline, or special fuel under this chapter shall be subject to an inventory tax based upon the gallonage in storage as of the close of the business day next preceding the effective date of the increased excise tax rate of motor fuel, ~~gasohol~~ ethanol blended gasoline, or special fuel which will be subject to the increased excise tax rate.

Sec. 11. Section 422.45, subsection 11, Code 1991, is amended to read as follows:

11. The gross receipts from the sale of motor fuel and special fuel consumed for highway use or in watercraft or aircraft where the fuel tax has been imposed and paid and no refund has been or will be allowed and the gross receipts from the sales of ~~gasohol~~ ethanol blended gasoline, as defined in section 324.2.

**CHAPTER 88**  
**ELDER FAMILY HOMES**  
*S.F. 10*

**AN ACT** relating to the establishment and registration of elder family homes.

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

Section 1. NEW SECTION. 135K.1 DEFINITIONS.

As used in this chapter, unless the context otherwise requires:

1. "Assessment" means the administration of a standardized tool and the use of other procedures to identify existing impairments, situations, and problems which are barriers to a resident's ability to function and to identify strengths and specific needs.
2. "Department" means the department of elder affairs.
3. "Elder" means a person sixty years of age or older.
4. "Elder family home" means a private household owned by a responsible party offering a social living arrangement for at least two but not more than five persons, the majority of whom are elders, who are not related within the third degree of consanguinity and who are not able or willing to adequately maintain themselves in an independent living arrangement, but who are essentially capable of physical self care.
5. "Essentially capable of self care" means the elder is ambulatory or can move from place to place; is of sound mind; can manage the activities of daily living including personal hygiene and grooming, toileting, dressing and undressing, feeding, and medicating; and can attend to the care of personal property adequately with minimal support or occasional assistance.
6. "Not able or willing to adequately maintain themselves in an independent living arrangement" means that the elders require some assistance, encouragement, or social stimulation for adequate self care or to maintain physical or mental health or personal safety.
7. "Responsible party" means the person providing room and board in an elder family home who resides in the home. The responsible party may be but is not required to be an elder.

Sec. 2. NEW SECTION. 135K.2 REGISTRATION OF ELDER FAMILY HOMES.

1. The department shall establish a registration program for elder family homes. In order to meet the zoning requirements for classification as an elder family home under section 358A.31 or 414.29, all of the following conditions must be met:
  - a. The responsible party shall register the home as an elder family home with the department.
  - b. The responsible party shall comply with visitation and assessment requirements as determined by the department.
  - c. The responsible party shall attend annual training as prescribed by the commission of elder affairs.
2. If, following a visitation, the care review committee finds that the needs of all of the residents of an elder family home are not being adequately met, the care review committee shall notify the appropriate area agency on aging. The area agency on aging shall cause to be performed a complete assessment of any of the residents whose needs are not being met. If, following the full assessment, the care review committee determines that any of the residents require additional services to meet the needs of the resident, the care review committee shall inform the responsible party that unless the resident relocates to a facility which is able to provide necessary services, the elder family home will no longer be designated as an elder family home and will no longer be in compliance with zoning requirements. The department shall notify the city council or the county board of supervisors if an elder family home is found to no longer be in compliance.
3. If the responsible party does not comply with the recommendations of the care review committee pursuant to subsection 2, the elder family home shall lose its designation for the purposes of zoning.
4. If the care review committee has probable cause to believe that any elder family home is in fact acting as a health care facility as defined under chapter 135C, upon producing