CHAPTER 1019

VEHICLE REGISTRATION FEES AND SALES TAX ON SERVICES

S.F. 2346

AN ACT relating to motor vehicle registration fees for multipurpose vehicles, and the sales, services, and use tax on certain services, and providing an effective date.

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

Section 1. Section 321.109, subsection 1, Code 1991, as amended by 1992 Iowa Acts, Senate File 2116,* section 401, is amended to read as follows:

1. The annual fee for all motor vehicles including ~~multipurpose vehicles and~~ vehicles designated by manufacturers as station wagons, except motor trucks, motor homes, multipurpose vehicles, ambulances, hearses, motorcycles, and motor bicycles, shall be equal to one percent of the value as fixed by the department plus forty cents for each one hundred pounds or fraction thereof of weight of vehicle, as fixed by the department. The weight of a motor vehicle, fixed by the department for registration purposes, shall include the weight of a battery, heater, bumpers, spare tire, and wheel. Provided, however, that for any new vehicle purchased in this state by a nonresident for removal to the nonresident's state of residence the purchaser may make application to the county treasurer in the county of purchase for a transit plate for which a fee of ten dollars shall be paid. And provided, however, that for any used vehicle held by a registered dealer and not currently registered in this state, or for any vehicle held by an individual and currently registered in this state, when purchased in this state by a nonresident for removal to the nonresident's state of residence, the purchaser may make application to the county treasurer in the county of purchase for a transit plate for which a fee of three dollars shall be paid. The county treasurer shall issue a nontransferable certificate of registration for which no refund shall be allowed; and the transit plates shall be void thirty days after issuance. Such purchaser may apply for a certificate of title by surrendering the manufacturer's or importer's certificate or certificate of title, duly assigned as provided in this chapter. In this event, the treasurer in the county of purchase shall, when satisfied with the genuineness and regularity of the application, and upon payment of a fee of ten dollars, issue a certificate of title in the name and address of the nonresident purchaser delivering the same to the person entitled to the title as provided in this chapter.

Sec. 2. Section 321.124, subsection 3, Code 1991, as amended by 1992 Iowa Acts, Senate File 2116,* section 402, is amended to read as follows:

3. The annual registration fee for motor homes and multipurpose vehicles is as follows:

a. For class "A" motor homes with a list price of eighty thousand dollars or more as certified to the department by the manufacturer, four hundred dollars for registration each year through five model years and three hundred dollars for each succeeding registration.

b. For class "A" motor homes with a list price of forty thousand dollars or more but less than eighty thousand dollars as certified to the department by the manufacturer, two hundred dollars for registration each year through five model years and one hundred fifty dollars for each succeeding registration.

c. For class "A" motor homes with a list price of twenty thousand dollars or more but less than forty thousand dollars as certified to the department by the manufacturer, one hundred forty dollars for the first five registrations and one hundred five dollars for each succeeding registration.

d. For class "A" motor homes with a list price of less than twenty thousand dollars as certified to the department by the manufacturer, one hundred twenty dollars for registration each year through five model years and eighty-five dollars for each succeeding registration.

e. For a class "A" motor home which is a passenger-carrying bus which has been registered at least five times as a motor truck and which has been converted, modified or altered to provide temporary living quarters, ninety dollars for registration each year through ten model

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years and sixty-five dollars for each succeeding registration. In computing the number of registrations, the registrations shall be cumulative beginning with the registration of the class "A" motor home as a motor truck prior to its conversion, modification, or alteration to provide temporary living quarters.

f. For class "B" motor homes, ninety dollars for registration each year through five model years and sixty-five dollars for each succeeding registration.

g. For class "C" motor homes, one hundred ten dollars for registration each year through five model years and eighty dollars for each succeeding registration.

h. For multipurpose vehicles in accordance with the following:

(1) Two hundred dollars for registration for the first and second model years.

(2) One hundred seventy-five dollars for registration for the third and fourth model years.

(3) One hundred fifty dollars for registration for the fifth model year.

(4) Seventy-five dollars for registration for the sixth model year.

(5) Fifty-five dollars for registration for each succeeding model year.

Sec. 3. 1992 Iowa Acts, Senate File 2116,* section 403, is amended to read as follows:

SEC. 403. Section 422.42, Code 1991, is amended by adding the following new subsection:

NEW SUBSECTION. 17. "Nonresidential commercial operations" means industrial, commercial, mining, and agricultural operations, whether for profit or not, but does not include apartment complexes, and mobile home parks, ~~or other rental operations where the primary purpose is for human habitation~~.

Sec. 4. 1992 Iowa Acts, Senate File 2116,* section 404, is amended to read as follows:

SEC. 404. Section 422.43, Code Supplement 1991, is amended by adding the following new subsection:

NEW SUBSECTION. 13. a. A tax of four percent is imposed upon the gross receipts from the sales, furnishing, or service of solid waste collection and disposal service.

For purposes of this subsection, "solid waste" means garbage, refuse, sludge from a water supply treatment plant or air contaminant treatment facility, and other discarded waste materials and sludges, in solid, semisolid, liquid, or contained gaseous form, resulting from ~~industrial,~~ nonresidential commercial~~, mining, and agricultural~~ operations, ~~and from community activities,~~ but does not include hazardous waste; animal waste used as fertilizer; earthen fill, boulders, rock; foundry sand used for daily cover at a sanitary landfill; sewage sludge; solid or dissolved material in domestic sewage or other common pollutants in water resources, such as silt, dissolved or suspended solids in industrial waste water effluents or discharges which are point sources subject to permits under section 402 of the federal Water Pollution Control Act, dissolved materials in irrigation return flows; or source, special nuclear, or by-product material defined by the federal Atomic Energy Act of 1954.

A recycling facility that separates or processes recyclable materials and that reduces the volume of the waste by at least eighty-five percent is exempt from the tax imposed by this subsection if the waste exempted is collected and disposed of separately from other solid waste.

b. A person who transports mixed municipal solid waste generated by that person or another person without compensation shall pay the tax imposed by this subsection at the collection or disposal facility based on the disposal charge or tipping fee. However, the costs of a service or the portion of a service to collect and manage recyclable materials separated from mixed municipal solid waste by the waste generator is exempt from the tax imposed by this subsection. For purposes of this paragraph, "mixed municipal solid waste" means garbage, refuse, and other solid waste from nonresidential commercial~~, industrial, and community activities~~ operations which is generated and collected in aggregate, but does not include auto hulks, street sweepings, ash, construction debris, mining waste, sludges, tree and agricultural wastes, tires, lead acid batteries, used oil, and other materials collected, processed, and disposed of as separate waste streams.

Sec. 5. Section 422.45, subsection 5, unnumbered paragraph 1, Code Supplement 1991, as amended by 1992 Iowa Acts, Senate File 2116,* section 408, is amended to read as follows:

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The gross receipts from services rendered, furnished, or performed and of all sales of goods, wares, or merchandise used for public purposes to a tax-certifying or tax-levying body of the state or a governmental subdivision of the state, including regional transit systems, as defined in section 601J.1, the state board of regents, department of human services, state department of transportation, any municipally owned solid waste facility which sells all or part of its processed waste as fuel to a municipally owned public utility, and all divisions, boards, commissions, agencies, or instrumentalities of state, federal, county, or municipal government which have no earnings going to the benefit of an equity investor or stockholder, except sales of goods, wares, or merchandise or from services rendered, furnished, or performed and used by or in connection with the operation of any municipally owned public utility engaged in selling gas, electricity, heat, or pay television service to the general public; except the sales, furnishing or providing of sewage services to a county or municipality on behalf of nonresidential commercial operations; and except the sales, furnishing, or service of solid waste collection and disposal service to a county or municipality on behalf of ~~industrial,~~ nonresidential commercial~~, mining, and agricultural~~ operations located within the county or municipality.

Sec. 6. Section 422.45, subsection 20, Code Supplement 1991, as amended by 1992 Iowa Acts, Senate File 2116,* section 409, is amended to read as follows:

20. The gross receipts from sales or services rendered, furnished, or performed by a county or city. This exemption does not apply to the tax specifically imposed under section 422.43 on the gross receipts from the sales, furnishing, or service of gas, electricity, water, heat, pay television service, and communication service to the public by a municipal corporation in its proprietary capacity, does not apply to the sales, furnishing, or service of solid waste collection and disposal service to ~~industrial,~~ nonresidential commercial~~, mining, and agricultural~~ operations; does not apply to the sales, furnishing, or service of sewage service for nonresidential commercial operations; does not apply to fees paid to cities and counties for the privilege of participating in any athletic sports.

Sec. 7. Section 422.45, Code Supplement 1991, is amended by adding the following new subsection:

NEW SUBSECTION. 47. The gross receipts from the rendering, furnishing, or performing of additional services taxed by 1992 Iowa Acts, Senate File 2116,* pursuant to a written service contract in effect on March 1, 1992. This exemption is repealed August 31, 1992.

Sec. 8. This Act, being deemed of immediate importance, takes effect April 1, 1992.

Approved March 31, 1992

*Chapter 1232 herein