

CHAPTER 1110**MOBILE, MODULAR, AND MANUFACTURED HOMES – TAXATION
AND OTHER MATTERS***S.F. 2190*

AN ACT relating to the regulation, location, and taxation of mobile, modular, and manufactured homes.

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

Section 1. Section 335.30, Code Supplement 1993, is amended to read as follows:
335.30 MANUFACTURED HOME.

A county shall not adopt or enforce zoning regulations or other ordinances which disallow the plans and specifications of a proposed residential structure solely because the proposed structure is a manufactured home. However, a zoning ordinance or regulation shall require that a manufactured home be located and installed according to the same standards, including but not limited to, a permanent foundation system, set-back, and minimum square footage which would apply to a site-built, single family dwelling on the same lot, and shall require that the home is assessed and taxed as a site-built dwelling. A zoning ordinance or other regulation shall not require a perimeter foundation system for a manufactured home which is incompatible with the structural design of the manufactured home structure. A county shall not require more than one permanent foundation system for a manufactured home. For purposes of this section, a permanent foundation may be a pier footing foundation system designed and constructed to be compatible with the structure and the conditions of the site. When units are located outside a mobile home park, requirements may be imposed which ensure visual compatibility of the permanent foundation system with surrounding residential structures. As used in this section, “manufactured home” means a factory-built structure, which is manufactured or constructed under the authority of 42 U.S.C. § 5403 and is to be used as a place for human habitation, but which is not constructed or equipped with a permanent hitch or other device allowing it to be moved other than for the purpose of moving to a permanent site, and which does not have permanently attached to its body or frame any wheels or axles. ~~A mobile home as defined in section 435.1 is not a manufactured home, unless it has been converted to real property as provided in section 435.26, and shall be taxed as a site-built dwelling.~~ This section shall not be construed as abrogating a recorded restrictive covenant.

Sec. 2. Section 414.28, Code Supplement 1993, is amended to read as follows:
414.28 MANUFACTURED HOME.

A city shall not adopt or enforce zoning regulations or other ordinances which disallow the plans and specifications of a proposed residential structure solely because the proposed structure is a manufactured home. However, a zoning ordinance or regulation shall require that a manufactured home be located and installed according to the same standards, including but not limited to, a permanent foundation system, set-back, and minimum square footage which would apply to a site-built, single family dwelling on the same lot, and shall require that the home is assessed and taxed as a site-built dwelling. A zoning ordinance or other regulation shall not require a perimeter foundation system for a manufactured home which is incompatible with the structural design of the manufactured home structure. A city shall not require more than one permanent foundation system for a manufactured home. For purposes of this section, a permanent foundation may be a pier footing foundation system designed and constructed to be compatible with the structure and the conditions of the site. When units are located outside a mobile home park, requirements may be imposed which ensure visual compatibility of the permanent foundation system with surrounding residential structures. As used in this section, “manufactured home” means a factory-built structure, which is manufactured or constructed under the authority of 42 U.S.C. § 5403 and is to be used as a place for human habitation, but which is not constructed or equipped with a permanent hitch or other device allowing it to be moved other than for the purpose of moving to a permanent site, and which

does not have permanently attached to its body or frame any wheels or axles. A mobile home as defined in section 435.1 is not a manufactured home, unless it has been converted to real property as provided in section 435.26, and shall be taxed as a site-built dwelling. This section shall not be construed as abrogating a recorded restrictive covenant.

Sec. 3. Section 435.1, subsection 1, Code 1993, is amended to read as follows:

1. "Mobile home" means any vehicle without motive power used or so manufactured or constructed as to permit its being used as a conveyance upon the public streets and highways and so designed, constructed, or reconstructed as will permit the vehicle to be used as a place for human habitation by one or more persons; but shall also include any such vehicle with motive power not registered as a motor vehicle in Iowa. A "mobile home" is not built to a mandatory building code, contains no state or federal seals, and was built before June 15, 1976. If a mobile home is placed outside a mobile home park, the home is to be assessed and taxed as real estate.

Sec. 4. Section 435.1, Code 1993, is amended by adding the following new subsections:

NEW SUBSECTION. 1A. "Home" means a mobile home, a manufactured home, or a modular home.

NEW SUBSECTION. 1B. "Manufactured home" is a factory-built structure built under authority of 42 U.S.C. § 5403, is required by federal law to display a seal from the United States department of housing and urban development, and was constructed on or after June 15, 1976. If a manufactured home is placed in a mobile home park, the home must be titled and is subject to the mobile home square foot tax. If a manufactured home is placed outside a mobile home park, the home is to be assessed and taxed as real estate.

Sec. 5. Section 435.1, subsection 2, unnumbered paragraph 1, Code 1993, is amended to read as follows:

"Mobile home park" shall mean any site, lot, field or tract of land under common ownership upon which two or more occupied mobile homes, manufactured homes, modular homes or a combination of the homes are harbored, either free of charge or for revenue purposes, and shall include any building, structure, tent, vehicle or enclosure used or intended for use as part of the equipment of such mobile home park.

Sec. 6. Section 435.1, subsection 3, Code 1993, is amended by striking the subsection and inserting the following:

3. "Modular home" means a factory-built structure built on a permanent chassis which is manufactured to be used as a place of human habitation, is constructed to comply with the Iowa state building code for modular factory-built structures, and must display the seal issued by the state building code commissioner. If a modular home is placed in a mobile home park, the home is subject to the annual tax as required by section 435.22. If a modular home is placed outside a mobile home park, the home shall be considered real property and is to be assessed and taxed as real estate.

Sec. 7. Section 435.22, unnumbered paragraph 1, Code 1993, is amended to read as follows:

The owner of each mobile home, manufactured home, or modular home, located within a mobile home park shall pay to the county treasurer an annual tax. However, when the owner is any educational institution and the mobile home is used solely for student housing or when the owner is the state of Iowa or a subdivision thereof of the state, the owner shall be exempt from the tax. The annual tax shall be computed as follows:

Sec. 8. Section 435.22, subsections 1, 2, and 3, Code 1993, are amended to read as follows:

1. Multiply the number of square feet of floor space each mobile home contains when parked and in use by twenty cents. In computing floor space, the exterior measurements of the mobile home shall be used as shown on the certificate of registration and title, but not including any area occupied by a hitching device.

2. If the owner of the mobile home is an Iowa resident, has attained the age of eighteen years on or before December 31 of the base year, and has an income when included with that

of a spouse which is less than six thousand dollars per year, the annual tax shall not be imposed on the mobile home. If the income is six thousand dollars or more but less than fourteen thousand dollars, the annual tax shall be computed as follows:

If the Household Income is:	Annual Tax Per Square Foot:
\$ 6,000 — 6,999.99	3.0 cents
7,000 — 7,999.99	6.0
8,000 — 9,999.99	10.0
10,000 — 11,999.99	13.0
12,000 — 13,999.99	15.0

For purposes of this subsection "income" means income as defined in section 425.17, subsection 7, and "base year" means the calendar year preceding the year in which the claim for a reduced rate of tax is filed. The mobile home reduced rate of tax shall only be allowed on the mobile home in which the claimant is residing at the time in which the claim for a reduced rate of tax is filed.

3. The amount thus computed shall be the annual tax for all mobile homes, except as follows:

- a. For the sixth through ninth years after the year of manufacture the annual tax is ninety percent of the tax computed according to subsection 1 or 2 of this section, whichever is applicable.
- b. For all mobile homes ten or more years after the year of manufacture the annual tax is eighty percent of the tax computed according to subsection 1 or 2 of this section, whichever is applicable.

Sec. 9. Section 435.22, subsection 5, unnumbered paragraph 1, Code 1993, is amended to read as follows:

5. A claim for credit for mobile home tax due shall not be paid or allowed unless the claim is actually filed with the county treasurer between January 1 and June 1, both dates inclusive, immediately preceding the fiscal year during which the mobile home taxes are due and, with the exception of a claim filed on behalf of a deceased claimant by the claimant's legal guardian, spouse, or attorney, or by the executor or administrator of the claimant's estate, contains an affidavit of the claimant's intent to occupy the mobile home for six months or more during the fiscal year beginning in the calendar year in which the claim is filed. The county treasurer shall submit the claim to the director of revenue and finance on or before August 1 each year.

Sec. 10. Section 435.23, Code 1993, is amended to read as follows:

435.23 EXEMPTIONS — PRORATING TAX.

The manufacturer's and dealer's inventory of mobile homes, manufactured homes, or modular homes not in use as a place of human habitation shall be exempt from the annual tax. All travel trailers shall be exempt from this tax. Mobile The homes and travel trailers in the inventory of manufacturers and dealers shall be exempt from personal property tax. Mobile The homes coming into Iowa from out of state and located in a mobile home park shall be liable for the tax computed pro rata to the nearest whole month, for the time such mobile the home is actually situated in Iowa.

Sec. 11. Section 435.24, subsections 1 through 6, Code 1993, are amended to read as follows:

1. The annual tax is due and payable to the county treasurer on or after July 1 in each fiscal year and is collectible in the same manner and at the same time as ordinary taxes as provided in sections 445.36, 445.37, and 445.39. Interest at the rate prescribed by law shall accrue on unpaid taxes. Both installments of taxes may be paid at one time. The September installment represents a tax period beginning July 1 and ending December 31. The March installment represents a tax period beginning January 1 and ending June 30. A mobile home, manufactured home, or modular home coming into this state from outside the state, put in use from a dealer's inventory, or put in use at any time after July 1 or January 1, and located in a mobile home park, is subject to the taxes prorated for the remaining unexpired months of the tax period, but the purchaser is not required to pay the tax at the time of purchase. Interest attaches the following April 1 for taxes prorated on or after October 1. Interest attaches the following

October 1 for taxes prorated on or after April 1. If the taxes are not paid, the county treasurer shall send a statement of delinquent taxes as part of the notice of tax sale as provided in section 446.9. The owner of a mobile home who sells the mobile home between July 1 and December 31 and obtains a tax clearance statement is responsible only for the September tax payment and is not required to pay taxes for subsequent tax periods. If the owner of a mobile home located in a mobile home park sells the mobile home, obtains a tax clearance statement, and obtains a replacement mobile home to be located in a mobile home park, the owner shall not pay taxes under this chapter for the newly acquired mobile home for the same tax period that the owner has paid taxes on the mobile home sold. Interest for delinquent taxes shall be calculated to the nearest whole dollar. In calculating interest each fraction of a month shall be counted as an entire month.

2. Mobile The home owners upon issuance of a certificate of title or upon transporting to a new site shall file the address, township, and school district, of the location where the mobile home is parked with the county treasurer's office. Failure to comply is punishable as set out in section 435.18. When the new location is outside of a mobile home park, the county treasurer shall provide to the assessor a copy of the tax clearance statement for purposes of assessment as real estate on the following January 1.

3. Each mobile home park owner shall notify monthly the county treasurer concerning any mobile home or manufactured home arriving in or departing from the park without a tax clearance statement. The records of the owner shall be open to inspection by a duly authorized representative of any law enforcement agency. Any property owner, manager or tenant shall report to the county treasurer mobile homes parked upon any property owned, managed, or rented by that person.

4. The tax is a lien on the vehicle senior to any other lien upon it except a judgment obtained in an action to dispose of an abandoned mobile home under section 555B.8. The mobile home bearing a current registration issued by any other state and remaining within this state for an accumulated period not to exceed ninety days in any twelve-month period is not subject to Iowa tax. However, when one or more persons occupying a mobile home bearing a foreign registration are employed in this state, there is no exemption from the Iowa tax. This tax is in lieu of all other taxes general or local on a mobile home.

5. ~~A modular home as defined by this chapter is not subject to or assessed the annual tax pursuant to this section, but shall be assessed and taxed as real estate pursuant to chapter 427.~~

6. Before a mobile home may be moved from its present site by the owner or the owner's assignee any person, a tax clearance statement in the name of the owner must be obtained from the county treasurer of the county where the present site is located certifying that taxes are not owing under this section for previous years and that the taxes have been paid for the current tax period. When the home is moved to another county in this state, the county treasurer shall forward a copy of the tax clearance statement to the county treasurer of the county in which the home is being relocated. However, a tax clearance statement is not required for a mobile home in a manufacturer's or dealer's stock which is not used as a place for human habitation. A tax clearance form is not required to move an abandoned mobile home. A tax clearance form is not required in eviction cases provided the mobile home park owner or manager advises the county treasurer that the tenant is being evicted. If a dealer acquires a mobile home from a person other than a manufacturer, the person shall provide a tax clearance statement in the name of the owner of record to the dealer. The tax clearance statement shall be provided by the county treasurer in a method prescribed by the department of transportation.

Sec. 12. Section 435.24, subsection 7, paragraph a, Code 1993, is amended to read as follows:

a. As an alternative to the semiannual or annual payment of taxes, the county treasurer may accept partial payments of current year mobile home taxes. A minimum payment amount shall be established by the treasurer. The treasurer shall transfer amounts from each taxpayer's account to be applied to each semiannual tax installment prior to the delinquency dates specified in section 445.37 and the amounts collected shall be apportioned by the tenth of the

month following transfer. If, prior to the due date of each semiannual installment, the account balance is insufficient to fully satisfy the installment, the treasurer shall transfer and apply the entire account balance, leaving an unpaid balance of the installment. Interest shall attach on the unpaid balance in accordance with section 445.39. Unless funds sufficient to fully satisfy the delinquency are received, the treasurer shall collect the unpaid balance as provided in sections 445.3 and 445.4 and chapter 446. Any remaining balance in a taxpayer's account in excess of the amount needed to fully satisfy an installment shall remain in the account to be applied toward the next semiannual installment. Any interest income derived from the account shall be deposited in the county's general fund to cover administrative costs. The treasurer shall send a notice with the tax statement or by separate mail to each taxpayer stating that, upon request to the treasurer, the taxpayer may make partial payments of current year mobile home taxes.

Sec. 13. Section 435.25, Code 1993, is amended to read as follows:

435.25 APPORTIONMENT AND COLLECTION OF TAXES.

The tax and interest for delinquent taxes collected under section 435.24 shall be apportioned in the same manner as though they were the proceeds of taxes levied on real property at the same location as the mobile home.

Chapters 446, 447, and 448 apply to the sale of a mobile home for the collection of delinquent taxes and interest, the redemption of a mobile home sold for the collection of delinquent taxes and interest, and the execution of a tax sale certificate of title for the purchase of a mobile home sold for the collection of delinquent taxes and interest in the same manner as though a mobile home were real property within the meaning of these chapters to the extent consistent with this chapter. The certificate of title shall be issued by the county treasurer. The treasurer shall charge ten dollars for each certificate of title, except that the treasurer shall issue a tax sale certificate of title to the county at no charge.

When a mobile home is removed from the county where delinquent taxes, regular or special, are owing, or when it is administratively impractical to pursue tax collection through the remedies of this section, all taxes, regular and special, interest, and costs shall be abated by resolution of the county board of supervisors. The resolution shall direct the treasurer to strike from the tax books the reference to that mobile home.

Sec. 14. Section 435.26, Code 1993, is amended to read as follows:

435.26 CONVERSION TO REAL PROPERTY.

No mobile home shall be assessed for property tax nor be eligible for homestead tax credit or military service tax credit unless:

1. The mobile home owner intends to convert the mobile home to real estate and does so by:

a. Attaching the mobile home to a permanent foundation.

b. Modification of the vehicular frame for placement on a permanent foundation.

1. a. A mobile home, modular home, or manufactured home which is located outside a mobile home park shall be converted to real estate by being placed on a permanent foundation and shall be assessed for real estate taxes. A home, after conversion to real estate, is eligible for the homestead tax credit and the military tax exemption as provided in sections 425.2 and 427.3.

e b. If a security interest is noted on the certificate of title, tendering the homeowner shall tender to the secured party a mortgage on the real estate upon which the mobile home is to be located in the unpaid amount of the secured debt, and with the same priority as or a higher priority than the secured party's security interest, or obtaining shall obtain the written consent of the secured party to the conversion, in which latter case the lien notation on the certificate of title shall suffice to preserve the lienholder's security in the mobile home separate from any interest in the land.

2. After complying with subsection 1, the owner shall notify the assessor who shall inspect the new premises for compliance. If a security interest is noted on the certificate of title, the assessor shall require an affidavit, as defined in section 622.85, from the mobile home owner, declaring that the owner has complied with subsection 1, paragraph "e" "b", and setting forth the method of compliance.

a. If compliance with subsection 1, paragraph "e" "b", has been accomplished by the secured party accepting the tender of a mortgage, the assessor shall collect the mobile home vehicle title and enter the property upon the tax rolls.

b. If compliance with subsection 1, paragraph "e" "b", has been accomplished by the secured party consenting to the conversion without accepting a mortgage, the secured party shall retain the mobile home vehicle title and the assessor shall note the conversion on the assessor's records and enter the property upon the tax rolls. So long as a security interest is noted on the certificate of title, the title to the mobile home will not be merged with title to the land, and the sale or foreclosure of an interest in the land shall not affect title to the mobile home or any security interest in the mobile home.

Sec. 15. Section 435.27, Code 1993, is amended to read as follows:

435.27 CONVERSION TO MOBILE HOME.

1. A mobile home, manufactured home, or modular home converted to real estate under section 435.26 may be reconverted to a mobile home as provided in this section when it is moved to a mobile home park or a dealer's inventory. When the home is located within a mobile home park, the home shall be taxed pursuant to section 435.22, subsection 1.

2. If the vehicular frame of the ~~former~~ mobile home can be modified to return it to the status of a mobile home, or manufactured home, the owner or a secured party holding a mortgage or certificate of title pursuant to section 435.26 who has obtained possession of the mobile home may apply to the county treasurer as provided in section 321.20 for a certificate of title for the mobile home. If a mortgage exists on the real estate, a security interest in the mobile home shall be given to a secured party not applying for reconversion and noted on the certificate of title with the same priority or a higher priority than the secured party's mortgage interest. A reconversion shall not occur without the written consent of every secured party holding a mortgage or certificate of title.

If the secured party has elected to retain the mobile home vehicle title pursuant to section 435.26, subsection 2, paragraph "b", an owner applying for reconversion shall present to the county treasurer written consent to the reconversion from all secured parties and an affirmation from the secured party holding the title that the title is in its possession and is intact. Upon receipt of the affirmation, the county treasurer shall notify the assessor of the reconversion, which notification constitutes compliance by the owner with subsection 3.

3. After ~~complying~~ compliance with subsection 2 and receipt of the title, the owner shall notify the assessor of the reconversion. The assessor shall remove the assessed valuation of the mobile home from assessment rolls as of the succeeding January 1 when the mobile home becomes subject to taxation as provided under section 435.24.

Sec. 16. NEW SECTION. **435.28 COUNTY TREASURER TO NOTIFY ASSESSOR.**

Upon issuance of a certificate of title to a mobile home or manufactured home which is not located in a mobile home park or dealer's inventory, the county treasurer shall notify the assessor of the existence of the home for tax assessment purposes.

Sec. 17. Section 435.29, Code 1993, is amended to read as follows:

435.29 CIVIL PENALTY.

The ~~owner of a mobile home~~ person who moves the mobile home, manufactured home, or modular home without having obtained a tax clearance statement as provided in section 435.24 shall pay a civil penalty of one hundred dollars. The penalty money shall be credited to the general fund of the county.

Sec. 18. Section 435.33, Code 1993, is amended to read as follows:

435.33 RENT REIMBURSEMENT.

A mobile home owner who qualifies for a reduced tax rate provided in section 435.22 and who rents a space upon which to set the mobile home shall be entitled to the protections provided in sections 425.33 to 425.36 and if the mobile home owner who qualifies for a reduced tax rate

believes that a landlord has increased the mobile home owner's rent because the mobile home owner is eligible for a reduced tax rate, the provisions of sections 425.33 and 425.36 shall be applicable.

Sec. 19. NEW SECTION. 435.35 EXISTING HOME OUTSIDE OF MOBILE HOME PARK – EXEMPTION.

A taxable mobile home, manufactured home, or modular home which is not located in a mobile home park as of the effective date of this Act, shall be assessed and taxed as real estate. The home is also exempt from the permanent foundation requirements of this chapter until the home is relocated.

Sec. 20. Section 441.17, subsection 10, Code 1993, is amended to read as follows:

10. Measure the exterior length and exterior width of all mobile homes and manufactured homes except those for which measurements are contained in the manufacturer's and importer's certificate of origin, and report the information to the county treasurer. Check all mobile homes for inaccuracy of measurements as necessary or upon written request of the county treasurer and report the findings immediately to the county treasurer. ~~If a mobile home has been converted to real estate the title shall be collected and returned to the county treasurer for cancellation. If taxes due for prior years have not been paid, the assessor shall collect the unpaid taxes due as a condition of conversion.~~ The assessor shall make frequent inspections and checks within the assessor jurisdiction of all mobile homes and mobile home parks and make all the required and needed reports to carry out the purposes of this section.

Sec. 21. Section 555B.1, Code Supplement 1993, is amended by adding the following new subsection:

NEW SUBSECTION. 4A. "Mobile home" includes "manufactured homes" and "modular homes" as those terms are defined in section 435.1, if the manufactured homes or modular homes are located in a mobile home park.

Sec. 22. Section 555B.2, subsection 2, paragraph a, Code Supplement 1993, is amended to read as follows:

a. If the mobile home owner can be determined, and if the real property owner so requests, the sheriff shall notify the mobile home owner of the removal by restricted certified mail. If the mobile home owner cannot be determined, and the real property owner so requests, the sheriff shall give notice by one publication in one newspaper of general circulation in the county where the mobile home and personal property were unlawfully parked, placed, or abandoned. If the mobile home and personal property have not been claimed by the owner within six months after notice is given, the mobile home and personal property shall be sold by the sheriff at a public or private sale. After deducting costs of the sale the net proceeds shall be applied to the cost of removal, storage, notice, attorney fees, and any other expenses incurred for preserving the mobile home and personal property, including any rent owed by the mobile home owner to the real property owner in connection with the presence of the mobile home on the real property. The remaining net proceeds, if any, shall be paid to the county treasurer to satisfy any tax lien on the mobile home. The remainder, if any, shall be retained by the county treasurer. A sheriff's sale transfers to the purchaser for value, all of the mobile home owner's rights in the mobile home and personal property, and discharges the real property owner's interest in the mobile home and personal property, and discharges the tax lien on the mobile home. If the purchaser acts in good faith the purchaser takes free of all rights and interests even though the real property owner fails to comply with the requirements of this chapter or of any judicial proceedings.

Sec. 23. Section 562B.7, subsection 5, Code 1993, is amended to read as follows:

5. "Mobile home" means any vehicle without motive power used or so manufactured or constructed as to permit its being used as a conveyance upon the public streets and highways and so designed, constructed, or reconstructed as will permit the vehicle to be used as a place for human habitation by one or more persons; but shall also include any such vehicle with motive

power not registered as a motor vehicle in Iowa. References in this chapter to "mobile home" includes "manufactured homes" and "modular homes" as those terms are defined in section 435.1, if the manufactured homes or modular homes are located in a mobile home park.

Sec. 24. EFFECTIVE DATE — APPLICABILITY. This Act takes effect July 1, 1994, however, the tax provisions of this Act take effect January 1, 1995, and apply to mobile homes, manufactured homes, or modular homes which are subject to the annual tax imposed pursuant to section 435.22 or to assessment and taxation as real estate as otherwise provided by law.

Sec. 25. REPEALER. Section 435.34, Code 1993, is repealed.

Approved April 25, 1994

CHAPTER 1111

NONRESIDENT DEER AND TURKEY HUNTING LICENSES

S.F. 2206

AN ACT relating to the licensing of nonresident hunters of deer and turkey and providing effective and applicability date provisions.

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

Section 1. Section 483A.7, subsection 3, Code 1993, is amended to read as follows:

3. A nonresident wild turkey hunter is required to have only a nonresident wild turkey hunting license and a wildlife habitat stamp. The commission shall annually limit to ~~six hundred~~ two thousand licenses the number of nonresidents allowed to have wild turkey hunting licenses. The number of nonresident wild turkey hunting licenses shall be determined as provided in section 481A.38. The commission shall allocate the nonresident wild turkey hunting licenses issued among the zones based on the populations of wild turkey. A nonresident applying for a wild turkey hunting license must exhibit proof of having successfully completed a hunter safety and ethics education program as provided in section 483A.27 or its equivalent as determined by the department before the license is issued.

Sec. 2. Section 483A.8, subsection 3, Code 1993, is amended to read as follows:

3. A nonresident deer hunter is required to have only a nonresident deer license and a wildlife habitat stamp. The commission shall annually limit to ~~one five thousand two hundred~~ licenses the number of nonresidents allowed to have deer hunting licenses. The number of nonresident deer hunting licenses shall be determined as provided in section 481A.38. The commission shall allocate the nonresident deer hunting licenses issued among the zones based on the populations of deer. However, a nonresident applicant may request one or more hunting zones, in order of preference, in which the applicant wishes to hunt. If the request cannot be fulfilled, the applicable fees shall be returned to the applicant. A nonresident applying for a deer hunting license must exhibit proof of having successfully completed a hunter safety and ethics education program as provided in section 483A.27 or its equivalent as determined by the department before the license is issued.

Sec. 3. Section 483A.30, Code 1993, is amended by striking the section and inserting in lieu thereof the following:

483A.30 NONRESIDENT DEER AND TURKEY LICENSE FEES.

Notwithstanding any limitation on full-time equivalent or permanent positions imposed as otherwise provided by law or by the department of management or any point limitation on personnel imposed by the department of management, the department of natural resources