

# House Amendment 8070

## Amendment Text

PAG LIN

1 1 Amend [House File 2246](#) as follows:  
1 2 #1. Page 1, by inserting after line 19 the  
1 3 following:  
1 4 "Sec. \_\_\_\_ Section [321.134](#), subsection 1, Code  
1 5 2001, is amended to read as follows:  
1 6 1. On the first day of the second month following  
1 7 the beginning of each registration year a penalty of  
1 8 five percent of the annual registration fee shall be  
1 9 added to the registration fees not paid by that date  
1 10 and an additional penalty of five percent shall be  
1 11 added the first day of each succeeding month, until  
1 12 the fee is paid. A penalty shall not be less than  
1 13 five dollars. If the owner of a vehicle surrenders  
1 14 the registration plates for a vehicle prior to the  
1 15 plates becoming delinquent, to the county treasurer of  
1 16 the county where the vehicle is registered, or to the  
1 17 department if the vehicle is registered under chapter  
1 18 326, the owner may register the vehicle any time  
1 19 thereafter upon payment of the registration fee for  
1 20 the registration year without penalty. The penalty on  
1 21 vehicles registered under chapter 326 shall accrue  
1 22 February 1 of each year. To avoid a penalty or an  
1 23 additional penalty in the case of a delinquent  
1 24 registration, if the last calendar day of a month  
1 25 falls on Saturday, Sunday, or a holiday, the payment  
1 26 deadline is extended to include the first business day  
1 27 of the following month. However, an electronic  
1 28 payment must be initiated by midnight on the last  
1 29 business day of the month preceding the delinquent  
1 30 date."  
1 31 #2. Page 2, by inserting after line 15 the  
1 32 following:  
1 33 "Sec. \_\_\_\_ Section [445.37](#), unnumbered paragraphs  
1 34 1, 3, and 4, Code Supplement 2001, are amended to read  
1 35 as follows:  
1 36 If the semiannual installment of any tax has not  
1 37 been paid before October 1 succeeding the levy, that  
1 38 amount becomes delinquent from October 1 after due

1 39

~~including~~

~~-. However, in those instances when the last~~  
1 40 ~~day of September is a Saturday or Sunday, that amount~~  
1 41 ~~becomes delinquent on the second business day of~~  
1 42 ~~October. If the second installment is not paid before~~  
1 43 ~~April 1 succeeding its maturity, it becomes delinquent~~  
1 44 ~~from April 1 after due~~

~~, including~~

~~-. However, in those~~  
1 45 ~~instances when the last day of March is a Saturday or~~  
1 46 ~~Sunday, that amount becomes delinquent on the second~~  
1 47 ~~business day of April. This paragraph applies to all~~  
1 48 ~~taxes as defined in section 445.1, subsection 6.~~

1 49 To avoid interest on delinquent taxes, a payment  
1 50 must be received by the treasurer on or before the  
2 1 last business day of the month preceding the  
2 2 delinquent date, or mailed with appropriate postage  
2 3 and applicable fees paid, and a United States postal  
2 4 service postmark affixed to the payment envelope, with  
2 5 the postmark bearing a date preceding the delinquent  
2 6 date. Items returned to the sender by the United  
2 7 States postal service for insufficient postage or  
2 8 applicable fees shall be assessed interest, unless the  
2 9 appropriate postage and fees are paid and the items  
2 10 are postmarked again before the delinquent date.  
2 11 However, if the last calendar day of a month falls on  
2 12 a Saturday, Sunday, or a holiday, that amount becomes  
2 13 delinquent on the second business day of the following  
2 14 month.  
2 15 To avoid interest on delinquent taxes, an  
2 16 electronic payment must be

~~received in the treasurer's~~

2 17

~~account~~

~~initiated by midnight~~ on the

~~first~~

~~last~~

2 18 business day of the

~~delinquency~~

~~month preceding the~~

2 19 delinquent date."

2 20 #3. By renumbering as necessary.

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2 24 HUSER of Polk

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2 27

2 28 GRUNDBERG of Polk

2 29 HF 2246.302 79

2 30 tj/cf