

Senate File 2367

H-8452

1 Amend Senate File 2367, as amended, passed, and
2 reprinted by the Senate, as follows:

3 1. Page 26, after line 17 by inserting:

4 <DIVISION
5 REVENUE COLLECTIONS BY COUNTY TREASURERS

6 Sec. _____. Section 321.40, subsection 6, Code
7 Supplement 2009, is amended to read as follows:

8 6. a. The department or the county treasurer
9 shall refuse to renew the registration of a vehicle
10 registered to the applicant if the department or
11 the county treasurer knows that the applicant has a
12 delinquent account, charge, fee, loan, taxes, or other
13 indebtedness owed to or being collected by the state,
14 from information provided pursuant to sections 8A.504
15 and 421.17. An applicant may contest this action by
16 requesting a contested case proceeding from the agency
17 that referred the debt for collection pursuant to
18 section 8A.504. The department of revenue and the
19 department of transportation shall notify the county
20 treasurers through the distributed teleprocessing
21 network of persons who owe such a charge, fee, loan,
22 taxes, or other indebtedness.

23 b. The county treasurer of the county of the
24 person's residence and in which the person's vehicle
25 is registered, in cooperation with the department
26 of revenue, may collect delinquent taxes including
27 penalties and interest owed to the state from a person
28 applying for renewal of a vehicle registration. The
29 applicant may remit full payment of the taxes including
30 applicable penalties and interest, along with a
31 processing fee of five dollars, to the county treasurer
32 at the time of registration renewal. Upon full payment
33 of the required taxes including applicable penalties
34 and interest, the processing fee, and the vehicle
35 registration fee, the county treasurer shall issue
36 the registration to the person. A county treasurer
37 collecting on behalf of the department of revenue shall
38 update the vehicle registration records through the
39 distributed teleprocessing network on a daily basis
40 for all persons who have paid taxes pursuant to this
41 subsection. A county treasurer shall forward all
42 funds collected for the department of revenue to the
43 department of revenue.

44 Sec. _____. Section 321.152, Code 2009, is amended by
45 adding the following new subsection:

46 NEW SUBSECTION. 2A. The five dollar processing
47 fee charged by a county treasurer for collection of
48 tax debt owed to the department of revenue pursuant to
49 section 321.40, subsection 6, shall be retained for
50 deposit in the county general fund.

1 Sec. _____. Section 321.153, Code 2009, is amended to
2 read as follows:

3 **321.153 Treasurer's report to department.**

4 1. The county treasurer on the tenth day of each
5 month shall certify to the department a full and
6 complete statement of all fees and penalties received
7 by the county treasurer during the preceding calendar
8 month and shall remit all moneys not retained for
9 deposit under section 321.152 to the treasurer of
10 state.

11 2. The distributed teleprocessing network shall be
12 used in the collection, receipting, accounting, and
13 reporting of any fee collected through the registration
14 renewal or title process, with sufficient time and
15 financial resources provided for implementation.

16 3. This section does not apply to fees collected
17 or retained by a county treasurer pursuant to
18 participation in county issuance of driver's licenses
19 under chapter 321M.

20 4. This section does not apply to processing fees
21 charged by a county treasurer for the collection of
22 tax debt owed to the department of revenue pursuant to
23 section 321.40.

24 Sec. _____. Section 421.17, subsection 27, Code 2009,
25 is amended by adding the following new paragraph:

26 **NEW PARAGRAPH. k.** A county treasurer may collect
27 delinquent taxes, including penalties and interest,
28 administered by the department in conjunction with
29 renewal of a vehicle registration as provided in
30 section 321.40, subsection 6, paragraph "b", and rules
31 adopted pursuant to this paragraph. County treasurers
32 shall be given access to information required for the
33 collection of delinquent taxes, including penalties
34 and interest, as necessary to accomplish the purposes
35 of section 321.40, subsection 6, paragraph "b". The
36 confidentiality provisions of sections 422.20 and
37 422.72 do not apply to information provided to a
38 county treasurer pursuant to this paragraph. A county
39 treasurer collecting taxes, penalties, and interest
40 administered by the department is subject to the
41 requirements and penalties of the confidentiality
42 laws of this state regarding tax or indebtedness
43 information. The director shall adopt rules to
44 implement the collection of tax debt as authorized in
45 section 321.40 and this paragraph.

46 Sec. _____. Section 422.20, subsection 3, paragraph
47 a, Code 2009, is amended to read as follows:

48 a. Unless otherwise expressly permitted by
49 section 8A.504, section 421.17, subsections 22, 23,
50 and 26, ~~sections~~ and subsection 27, paragraph "k",

1 section 252B.9, section 321.40, subsection 6, paragraph
2 "b", sections 321.120, 421.19, 421.28, 422.72, and
3 452A.63, and this section, a tax return, return
4 information, or investigative or audit information
5 shall not be divulged to any person or entity,
6 other than the taxpayer, the department, or internal
7 revenue service for use in a matter unrelated to tax
8 administration.

9 Sec. ____ . Section 422.72, subsection 3, paragraph
10 a, Code 2009, is amended to read as follows:

11 a. Unless otherwise expressly permitted by
12 section 8A.504, section 421.17, subsections 22, 23,
13 and 26, sections and subsection 27, paragraph "k",
14 section 252B.9, section 321.40, subsection 6, paragraph
15 "b", sections 321.120, 421.19, 421.28, 422.20, and
16 452A.63, and this section, a tax return, return
17 information, or investigative or audit information
18 shall not be divulged to any person or entity,
19 other than the taxpayer, the department, or internal
20 revenue service for use in a matter unrelated to tax
21 administration.

22 Sec. ____ . INTENT — COLLECTION OF COURT DEBT BY
23 COUNTY TREASURERS — STUDY.

24 1. It is the intent of the general assembly to
25 implement the collection of court debt on behalf of the
26 clerk of the district court at the time a person renews
27 a motor vehicle registration beginning July 1, 2011.

28 2. The state court administrator, or the state
29 court administrator's designee, in cooperation with
30 the Iowa state county treasurers association shall
31 develop a plan to allow county treasurers to collect
32 restitution and delinquent court debt on behalf of
33 the clerk of the district court at the time a person
34 appears before the county treasurer to renew a vehicle
35 registration. The state court administrator shall
36 submit a report of the plan to the general assembly on
37 or before December 1, 2010.>

38 2. By renumbering as necessary.

GASKILL of Wapello