

Senate Amendment to
House File 2273

H-8204

1 Amend House File 2273, as passed by the House, as
2 follows:

3 1. By striking page 1, line 3, through page 2, line
4 29, and inserting:

5 <Sec. _____. Section 321.46, subsection 3, unnumbered
6 paragraph 1, Code 2014, is amended to read as follows:

7 The applicant shall be entitled to a credit for
8 that portion of the annual registration fee of the
9 vehicle sold, traded, transferred, or junked which
10 had not expired prior to the transfer of ownership of
11 the vehicle. The annual registration fee for the new
12 registration for the vehicle acquired shall be reduced
13 by the amount of the credit. The credit shall be
14 computed on the basis of the number of months remaining
15 in the registration year, rounded to the nearest whole
16 dollar. The credit shall be subject to the following
17 limitations:

18 Sec. _____. Section 321.46, subsection 3, paragraphs
19 a and b, Code 2014, are amended to read as follows:

20 a. The credit shall be claimed within six months
21 from the date the vehicle for which credit is granted
22 was sold, traded, transferred, or junked. After six
23 months, all credits shall be disallowed.

24 b. Any credit granted to the owner of a vehicle
25 which has been sold, traded, transferred, or junked
26 may only be claimed by that person toward the annual
27 registration fee for another vehicle purchased and the
28 credit may not be sold, transferred, or assigned to any
29 other person.>

30 2. By striking page 2, line 30, through page 3,
31 line 9, and inserting:

32 <DIVISION _____

33 VEHICLE REGISTRATION FEES AND RENTAL TAXATION

34 Sec. _____. Section 321.105A, subsection 2, paragraph
35 c, subparagraph (6), Code 2014, is amended to read as
36 follows:

37 (6) Vehicles, excluding motorcycles and motorized
38 bicycles, subject to registration in any state when
39 purchased for rental or registered and titled by a
40 motor vehicle dealer licensed pursuant to chapter 322
41 for rental use, and held for rental for a period of one
42 hundred twenty days or more and actually rented for
43 periods of sixty days or less by a person regularly
44 engaged in the business of renting vehicles, including
45 but not limited to motor vehicle dealers licensed
46 pursuant to chapter 322 who rent automobiles to users,
47 if the rental of the vehicles is subject to taxation
48 under section 423.2 or chapter 423C.

49 Sec. _____. Section 423.2, subsection 6, paragraph a,
50 Code 2014, is amended to read as follows:

1 a. The sales price of any of the following
2 enumerated services is subject to the tax imposed
3 by subsection 5: alteration and garment repair;
4 armored car; vehicle repair; battery, tire, and
5 allied; investment counseling; service charges of
6 all financial institutions; barber and beauty; boat
7 repair; vehicle wash and wax; campgrounds; carpentry;
8 roof, shingle, and glass repair; dance schools
9 and dance studios; dating services; dry cleaning,
10 pressing, dyeing, and laundering; electrical and
11 electronic repair and installation; excavating and
12 grading; farm implement repair of all kinds; flying
13 service; furniture, rug, carpet, and upholstery
14 repair and cleaning; fur storage and repair; golf and
15 country clubs and all commercial recreation; gun and
16 camera repair; house and building moving; household
17 appliance, television, and radio repair; janitorial and
18 building maintenance or cleaning; jewelry and watch
19 repair; lawn care, landscaping, and tree trimming
20 and removal; limousine service, including driver;
21 machine operator; machine repair of all kinds; motor
22 repair; motorcycle, scooter, and bicycle repair;
23 oilers and lubricators; office and business machine
24 repair; painting, papering, and interior decorating;
25 parking facilities; pay television; pet grooming; pipe
26 fitting and plumbing; wood preparation; executive
27 search agencies; private employment agencies, excluding
28 services for placing a person in employment where the
29 principal place of employment of that person is to be
30 located outside of the state; reflexology; security
31 and detective services, excluding private security
32 and detective services furnished by a peace officer
33 with the knowledge and consent of the chief executive
34 officer of the peace officer's law enforcement
35 agency; sewage services for nonresidential commercial
36 operations; sewing and stitching; shoe repair and
37 shoeshine; sign construction and installation;
38 storage of household goods, mini-storage, and
39 warehousing of raw agricultural products; swimming
40 pool cleaning and maintenance; tanning beds or salons;
41 taxidermy services; telephone answering service; test
42 laboratories, including mobile testing laboratories and
43 field testing by testing laboratories, and excluding
44 tests on humans or animals; termite, bug, roach,
45 and pest eradicators; tin and sheet metal repair;
46 transportation service consisting of the rental of
47 recreational vehicles or recreational boats, or the
48 rental of ~~motor~~ vehicles subject to registration which
49 are registered for a gross weight of thirteen tons
50 or less for a period of sixty days or less, or the

1 rental of aircraft for a period of sixty days or less;
2 Turkish baths, massage, and reducing salons, excluding
3 services provided by massage therapists licensed
4 under chapter 152C; water conditioning and softening;
5 weighing; welding; well drilling; wrapping, packing,
6 and packaging of merchandise other than processed meat,
7 fish, fowl, and vegetables; wrecking service; wrecker
8 and towing.>
9 3. Title page, line 2, by striking <registrations>
10 and inserting <registration, taxation of rental
11 vehicles,>
12 4. By renumbering as necessary.