

EIGHTY-FIFTH GENERAL ASSEMBLY
2014 REGULAR SESSION
DAILY
HOUSE CLIP SHEET

FEBRUARY 12, 2014

HOUSE FILE 2180

H-8010

1 Amend House File 2180 as follows:

2 1. Page 2, line 5, after <schools.> by inserting <A
3 consortium of schools may include a school district,
4 a school district school attendance center, or an
5 accredited nonpublic school, or any combination
6 thereof.>

By WINCKLER of Scott
GASSMAN of Winnebago

H-8010 FILED FEBRUARY 11, 2014

HOUSE FILE 2109

H-8011

1 Amend the amendment, H-8006, to House File 2109 as
2 follows:

3 1. Page 1, after line 14 by inserting:

4 <____. Page 4, before line 7 by inserting:

5 <Sec. _____. Section 453A.13, subsections 6, 9, and
6 10, Code 2014, are amended to read as follows:

7 6. No sales without permit. ~~No~~ A distributor,
8 wholesaler, cigarette vendor, or retailer shall not
9 sell any cigarettes, alternative nicotine products, or
10 vapor products until such application has been filed
11 and the fee prescribed paid for a permit and until
12 such permit is obtained and only while such permit is
13 unrevoked and unexpired.

14 9. Permit ---- form and contents. Each permit issued
15 shall describe clearly the place of business for which
16 it is issued, shall be nonassignable, consecutively
17 numbered, designating the kind of permit, and shall
18 authorize the sale of cigarettes, alternative nicotine
19 products, or vapor products in this state subject to
20 the limitations and restrictions herein contained. The
21 retail permits shall be upon forms furnished by the
22 department or on forms made available or approved by
23 the department.

24 10. Permit displayed. The permit shall, at all
25 times, be publicly displayed by the distributor,
26 wholesaler, or retailer at the place of business so
27 as to be easily seen by the public and the persons
28 authorized to inspect the place of business. The
29 proprietor or keeper of any building or place where
30 cigarettes ~~and other~~, alternative nicotine products,
31 vapor products, or tobacco products are kept for sale,
32 or with intent to sell, shall upon request of any agent
33 of the department or any peace officer exhibit the
34 permit. A refusal or failure to exhibit the permit is
35 prima facie evidence that the cigarettes, alternative
36 nicotine products, vapor products, tobacco, or other
37 tobacco products are kept for sale or with intent to
38 sell in violation of this division.>

39 _____. Page 4, by striking lines 7 and 8 and
40 inserting:

41 <Sec. _____. Section 453A.36, subsections 6, 7, and
42 11, Code 2014, are amended to read as follows:

43 6. Any sales of ~~cigarettes or tobacco~~, tobacco
44 products, alternative nicotine products, vapor products
45 or cigarettes made through a cigarette vending machine
46 are subject to rules and penalties relative to retail
47 sales of ~~cigarettes and tobacco~~, tobacco products,
48 alternative nicotine products, vapor products and
49 cigarettes provided for in this chapter. Cigarettes
50 shall not be sold through any cigarette vending machine

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1 unless the cigarettes have been properly stamped or
2 metered as provided by this division, and in case
3 of violation of this provision, the permit of the
4 dealer authorizing retail sales of cigarettes shall
5 be revoked. Payment of the permit fee as provided in
6 section 453A.13 authorizes a cigarette vendor to sell
7 ~~cigarettes or tobacco, tobacco products, alternative~~
8 nicotine products, vapor products and cigarettes
9 through vending machines. However, ~~cigarettes or~~
10 tobacco, tobacco products, alternative nicotine
11 products, vapor products and cigarettes shall not
12 be sold through a vending machine unless the vending
13 machine is located in a place where the retailer
14 ensures that no person younger than eighteen years
15 of age is present or permitted to enter at any time.
16 ~~Cigarettes or Tobacco, tobacco products, alternative~~
17 nicotine products, vapor products and cigarettes shall
18 not be sold through any cigarette vending machine if
19 such products are placed together with any nontobacco
20 product, other than matches, in the cigarette vending
21 machine. This section does not require a retail permit
22 holder to buy a cigarette vendor's permit if the retail
23 permit holder is in fact the owner of the cigarette
24 vending machines and the machines are operated in the
25 location described in the retail permit.>

26 _____. Page 4, after line 18 by inserting:

27 <11. Violation of this section by the holder
28 of a retailer's, distributor's, wholesaler's or
29 manufacturer's permit shall be grounds for the
30 revocation of such permit.>

31 _____. Page 5, after line 33 by inserting:

32 <Sec. _____. Section 453A.47A, subsections 1, 2, 4,
33 5, and 10, Code 2014, are amended to read as follows:

34 1. Permits required. A person shall not engage
35 in the business of a retailer of tobacco, tobacco
36 products, alternative nicotine products, or vapor
37 products at any place of business without first having
38 received a permit as a ~~tobacco products~~ retailer.

39 2. No sales without permit. A retailer shall
40 not sell any tobacco, tobacco products, alternative
41 nicotine products, or vapor products, until an
42 application has been filed and the fee prescribed paid
43 for a permit and until such permit is obtained and
44 only while such permit is not suspended, unrevoked, or
45 unexpired.

46 4. Retailer ---- cigarettes and tobacco, tobacco
47 products, alternative nicotine products, and vapor
48 products. A retailer, as defined in section 453A.1,
49 who holds a permit under division I of this chapter
50 is not required to also obtain a retail permit under

1 this division. However, if a retailer, as defined in
2 section 453A.1, only holds a permit under division I
3 of this chapter and that permit is suspended, revoked,
4 or expired, the retailer shall not sell any ~~cigarettes~~
5 ~~or~~ tobacco, tobacco products, alternative nicotine
6 products, or vapor products, during the time which the
7 permit is suspended, revoked, or expired.

8 5. Separate permit. A separate retail permit
9 shall be required of a distributor or subjobber if
10 the distributor or subjobber sells tobacco, tobacco
11 products, alternative nicotine products, or vapor
12 products at retail.

13 10. Records and reports of retailers.

14 a. The director shall prescribe the forms necessary
15 for the efficient administration of this section
16 and may require uniform books and records to be used
17 and kept by each retailer or other person as deemed
18 necessary.

19 b. Every retailer shall, when requested by the
20 department, make additional reports as the department
21 deems necessary and proper and shall at the request of
22 the department furnish full and complete information
23 pertaining to any transaction of the retailer involving
24 the purchase or sale or use of tobacco, tobacco
25 products, alternative nicotine products, or vapor
26 products.>

27 _____. Page 6, after line 34 by inserting:

28 <Sec. _____. APPLICATION TO EXISTING
29 PRODUCTS. Nothing in this Act shall be construed to
30 prohibit the department of revenue from collecting
31 taxes imposed on cigarettes or tobacco products subject
32 to taxation under chapter 453A prior to July 1, 2014.>>

33 2. By renumbering as necessary.

By BALTIMORE of Boone



HF 2108 – County Assessor Notice (LSB 5198HV)
Analyst: Dwayne Ferguson (Phone: (515) 281-6561) (dwayne.ferguson@legis.iowa.gov)
Fiscal Note Version – New

Description

House File 2108 deals with notifications related to changes in property tax assessments. This Bill strikes language permitting local assessors, county auditors, and local boards of review to provide notice to taxpayers by publication of valuation changes affecting whole classes of taxpayers. As a result, individually mailed notifications are required. The deadline for filing protests is extended from October 25 to November 15, and the local board of review's session to hear protests is delayed by almost a month to November 10 through December 10.

Assumptions

- The changes in this Bill do not affect equalization orders by the Department of Revenue.
- Approximately 40 jurisdictions annually must provide notices.
- Publication costs vary from \$50 to \$150 depending on the number of newspapers used and rates charged. Annual publication costs are approximately \$4,000 for 40 jurisdictions.
- Mailed notices cost between \$1,000 and \$4,500 per county. The midpoint of \$2,500 will be used for the estimate.
- Delaying protest deadlines and the local board of review session will not change costs.

Fiscal Impacts

There will be no impact on the State General Fund. All totaled, counties annually will pay approximately \$100,000 for mailed notices instead of \$4,000 for published notices.

Sources

Department of Revenue
Iowa State Association of Counties

/s/ Holly M. Lyons

February 11, 2014

The fiscal note for this bill was prepared pursuant to **Joint Rule 17** and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.
