

State of Iowa  
1965

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# IOWA DEPARTMENTAL RULES

JANUARY  
1965  
SUPPLEMENT

Containing

The permanent rules and regulations of general application promulgated  
by the state departments from July 1, 1964 to January 1, 1965



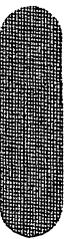
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## PREFACE

This volume is published in compliance with section 14.3(7) of the Code. The rules of the various boards and departments are arranged in alphabetical order, using the names of the departments in general use.

Not all of the rules and regulations promulgated by the state departments have been included. The Act specifies "permanent" rules of "general application." Where rules have been omitted by the editor there is a notation indicating where such rules may be obtained.

January 1965

THE EDITOR.

## PUBLICATION OF DEPARTMENTAL RULES

Section 14.3 of the Code, subsection 7, requires the Code Editor to:

"Prepare the manuscript copy, and cause to be printed by the state superintendent of printing in each year in which a Code is published, a volume which shall contain the permanent rules and regulations of general application, promulgated by each state board, commission, bureau, division or department, other than a court, having statewide jurisdiction and authority to make such rules. The code editor may omit from said volume all rules and regulations applying to professional and regulatory examining and licensing provisions and any rules and regulations of limited application. The code editor may make reference in the volume as to where said omitted rules and regulations may be procured.

"This volume shall be known as the Iowa departmental rules and any rule printed therein may be cited as.....I.D.R.....giving the year of publication and the page where the particular rule, by number, may be found.

"The code editor may provide cumulative, semiannual supplements for insertion in the latest published volume and a place shall be provided in the binding of such volume for insertion of such supplements."

# IOWA

## DEPARTMENTAL RULES

### JANUARY 1965

#### AGRICULTURE DEPARTMENT

##### DIVISION OF ANIMAL INDUSTRY

Rules and Regulations Governing the Importation of Livestock and Poultry Into the State of Iowa  
(Filed December 3, 1964)

As authorized by Section 163.1, 163.6, 1962 Code of Iowa, the following rules are rescinded:

Chapter 3, Sections I to IX, inclusive, on pages 26 to 29, inclusive, 1962 Iowa Departmental Rules.

This rescission is deemed of immediate importance and shall be effective upon filing pursuant to Section 159.7, 159.8, 163.6, 1962 Code of Iowa.

As authorized by Section 163.1, 1962 Code, Chapter 131 Laws 60 GA, the following rules are hereby adopted, which are to be cited as Chapter 3, Rules and Regulations Governing the Importation of Livestock and Poultry into the State of Iowa.

##### 3.1 (163) General.

3.1 (1) No animal, including poultry or birds of any species that is affected with, or that has been recently exposed to any infectious, contagious or communicable disease or that originates from a quarantined area, shall be shipped or in any manner transported or moved into Iowa; except, animals approved for interstate shipment for immediate slaughter, by the Animal Disease Eradication Division, United States Department of Agriculture.

3.1 (2) All livestock or poultry shipped or in any manner transported or moved into Iowa shall be accompanied by an official health certificate or permit or both when required which must be attached to the waybill or shall be in possession of the driver of the vehicle or the person in charge of the animals.

##### 3.2 (163) Official Health Certificate.

3.2 (1) An official health certificate is a legible record accomplished on an official form of the state of origin, issued by an accredited veterinarian and approved by the livestock sanitary official of the state of origin; or an equivalent form of the United States Department of Agriculture issued by a federally employed veterinarian.

3.2 (2) A copy of the health certificate shall be forwarded immediately to the livestock sanitary official of the state of origin for approval and transmittal.

3.2 (3) Health certificates on swine shall not be valid more than 48 hours from date of inspection. Certificates on all other livestock and poultry shall not be valid more than 30 days from date of inspection.

##### 3.3 (163) Permits.

3.3 (1) Requests for permits should be directed to the Division of Animal Industry, State House, Des Moines, Iowa 50319. Day and night phone number 515-281-5547.

3.3 (2) All animals and poultry entering the state of Iowa under permit shall be consigned to a corporation or an individual who is a legal resident of the state of Iowa or to a legal agent authorized by law to do business within the state.

3.3 (3) All permits shall be valid for one shipment only and will be void fifteen (15) days after date of issuance.

##### 3.4 (163) Cattle.

3.4 (1) Apparently healthy cattle of any class may be consigned to public stockyards or a slaughtering establishment under federal inspection, or to a livestock market or a slaughtering establishment jointly approved by the Iowa Department of Agriculture and the United States Department of Agriculture when accompanied by an official certificate, waybill or a signed owners certificate, stating:

- a. Destination of livestock
- b. Purpose of movement
- c. Number of animals
- d. Point of origin
- e. Name and address of consignor.

##### No tests required.

3.4 (2) Scabies. Cattle originating from herds or areas under quarantine for cattle scab will not be admitted.

3.4 (3) Tuberculosis. Cattle of all classes may enter the state of Iowa when originating from a Tuberculosis modified accredited area from a herd not under quarantine, or meet one of the following requirements:

- a. Originate from a negative herd tested within 12 months prior to entry, showing date of herd test.
- b. Negative tuberculin test applied within 30 days prior to entry.

**3.5 (163) Brucellosis—Cattle.**

3.5 (1) Same as Federal requirements for the interstate movement with the following additions: All brucellosis tests of cattle shall be conducted by state or federal laboratories, or by approved laboratories under the direct supervision of the livestock sanitary official of the state of origin. All cattle regardless of breed, entering with negative brucellosis test will be subject to quarantine to be retested for brucellosis no sooner than thirty (30) days nor later than sixty (60) days from date of last test.

3.5 (2) No test required but waybill or health certificate necessary for the following classes:

- a. Cattle going direct for immediate slaughter to our approved slaughter establishment.
- b. Cattle going direct to a public stockyard or to a State-Federal approved livestock market.

3.5 (3) Steers and spayed heifers must be accompanied by a health certificate or permit, and no test required.

**3.5 (4) Cattle for Dairy and Breeding Purposes**

Cattle for dairy and breeding purposes may enter from a herd not under quarantine, accompanied by an official health certificate from the state of origin, showing individual identity of all animals. All female cattle born after July 1, 1963 having reached the age of nine months must have been officially vaccinated for brucellosis prior to entry. Such vaccination meeting all brucellosis requirements for entry until the animal reaches the age of thirty (30) months.

a. Dairy type females and bulls under eight months of age may enter on a health certificate. (No test or permit required).

b. All females over 30 months of age, bulls over eight (8) months of age (including brucella vaccinates) and females born before July 1, 1963, when not official vaccinates under 30 months of age must meet one of the following requirements:

- (1) Originate from a certified brucellosis free herd, showing date of last test and herd certification number.
- (2) Originate from negative herds in modified certified areas providing the entire herd of origin has passed a negative test within 12 months prior to entry, date of test to be shown on health certificate.
- (3) Proved negative to a brucellosis test conducted within 30 days prior to entry.

3.5 (5) Feeding or grazing—Female cattle of recognized beef type, under 21 months of age may enter under feeder quarantine for a period not to exceed 12 months (no test, but official certificate and a permit required). Steers and

spayed heifers, official certificate or permit required. Note: Springer heifers or heifers with calves by side will not be admitted for feeding or grazing purposes. Such cattle shall be classified as breeding cattle and meet the requirements as set forth above, 3.5 (4).

3.5 (6) However, female calves admitted for feeding or grazing purposes, if officially vaccinated at private expense, may be released from feeder quarantine for brucellosis.

**3.6 (163) Dogs.**

3.6 (1) All dogs shall be accompanied by a health certificate. Dogs four (4) months of age or older must be vaccinated for rabies by one of the following methods:

- a. Modified live virus vaccine (chick embryo origin) not more than two (2) years prior to entry.
- b. Killed virus vaccine (caprine origin) not more than one (1) year prior to entry.

Exceptions: Dogs for exhibition and performing dogs entering for a limited period of time.

**3.7 (163) Goats.**

3.7 (1) Goats for dairy and breeding purposes may enter the state when meeting the following requirements:

- a. Originate from a herd not under quarantine.
- b. Proved negative to a brucellosis test conducted within a thirty (30) day period prior to entry.
- c. Originate from a Tuberculosis modified accredited area, or meet one of the following requirements:

- (1) Originate from a negative herd tested within 12 months prior to entry, showing date of herd test.
- (2) Negative tuberculin test applied within 30 days prior to entry.

**3.8 (163) Horses, Mules and Asses.**

3.8 (1) Official health certificate showing freedom from disease.

**3.9 (163) Sheep.**

3.9 (1) All sheep entering the state of Iowa for breeding or feeding purposes shall be accompanied by a permit and a health certificate.

a. All sheep must have been dipped in an approved dip within ten (10) days prior to entry, unless originating in states or areas designated as scab-free by the ADE-USDA and qualifying under para. 1 or 2 below:

(1) Moved direct from point of origin to point of destination, without being diverted enroute, or

(2) Enter Iowa through public stockyards under federal supervision, provided the identity of the animals is maintained and they are handled separate and apart from sheep originating in scab-infested areas or sheep of unknown origin.

**b. Slaughter**—Sheep can enter the state of Iowa when consigned direct for immediate slaughter to an approved slaughter establishment under federal supervision no dipping required.

**c. Scrapie** — Sheep from premises where scrapie has been known to exist within the last forty-two (42) months or sheep from flocks under surveillance for scrapie will not be admitted into Iowa.

### 3.10 (163) Swine.

**3.10 (1)** Interstate movement shall meet all federal requirements. Swine that have been fed raw garbage will not be admitted into Iowa for any purpose, except for immediate slaughter to a slaughtering establishment under federal inspection and in compliance with federal requirements for interstate shipment. Swine for feeding and breeding not immunized for hog cholera may enter only when meeting federal regulations.

**3.10 (2)** Slaughter swine may enter without health certificate when consigned directly to a public stockyard, or slaughter establishment under federal supervision, or when sold or consigned to an assembly station which must move the swine directly to slaughter.

#### 3.10 (3) Breeding or feeding:

**a.** Health certificate including a statement by a qualified veterinarian that the swine have been inspected within forty-eight (48) hours prior to entry and found healthy.

**b.** Hog cholera vaccination required under one of the following methods:

(1) Killed or inactivated hog cholera vaccine not less than twenty-one (21) days nor more than six (6) months prior to entry.

(2) Modified live virus and anti-hog-cholera serum, not less than twenty-one (21) days nor more than one (1) year prior to entry.

(3) Modified live virus and anti-hog-cholera serum immunized less than twenty-four (24) hours, to be in transit not more than forty-eight (48) hours to point of destination.

**c.** All swine imported for breeding or feeding purposes not having been vaccinated 21 days or more prior to entry shall be vaccinated and quarantined on purchaser's premises, and shall be maintained separate and apart from all other swine for a period of twenty-one (21) days from date of vaccination.

**d.** The swine shall be identified by an ear tag affixed to either ear, bearing a number and the state of origin.

#### Exceptions:

(1) Registered swine for exhibition or breeding purposes.

(2) Swine for the manufacture of biological products.

(3) Swine for immediate slaughter.

**e.** Brucellosis — All breeding swine four (4) months of age and over must meet one of the following requirements:

(1) Negative to brucellosis test conducted by an official laboratory of the state of origin within thirty (30) days of entry.

(2) Originate from a validated brucellosis-free herd, tested within 12 months prior, the health certificate shall include the certificate herd number and date of last test.

**3.11 (163) Poultry.** Poultry hatching eggs, baby chicks or turkey poults must be accompanied by an official health certificate from the state of origin.

#### 3.11 (1) Chickens.

**a.** All poultry hatching eggs or baby chicks must originate from flocks or hatcheries that have a Pullorum-Typhoid clean rating given by the official state agency of the National Poultry Improvement Plan or other state agency of the state of origin and so stated on the health certificate.

**b.** All boxes, crates and containers shall be new or disinfected before being used to move poultry into the state of Iowa, and identified with a label cooperating in the National Poultry Improvement Plan or other official state agency.

#### 3.11 (2) Turkeys.

**a.** No turkeys shall be imported for breeding purposes and no turkey eggs shall be imported for hatching purposes unless they originate from a flock that has been tested annually and can be classified as follows:

(1) Pullorum-typhoid clean as provided by the National Turkey Improvement Plan or other official state agency.

(2) Salmonella typhimurium tested and no reactor found.

(3) Mycoplasma Gallisepticum tested and no reactor found.

**b.** No person shall import turkeys or turkey eggs for breeding or hatchery purposes unless such turkeys or turkey eggs comply with the requirements of this section.

**c.** All turkeys or turkey poults and turkey eggs imported into Iowa shall be accompanied by a certificate signed by the chief livestock official of the state of origin certifying that such turkeys, turkey poults, or turkey eggs are from flocks complying with this regulation or an equivalent program of the state or origin.

**3.11 (3)** Health certificate or permits will not be required for the importation of poultry for immediate slaughter.

#### Rules Dealing with Movement of Swine.

As authorized by Section 163.1 of the 1962 Code of Iowa, the following additional rule is adopted which is to be cited as Rule 1.34 (163).

(Filed July 14, 1964)

#### New Rule

#### 1.34 (163) Swine Vaccination.

**1.34 (1)** All swine of 30 days of age or over that are sold or leased to move intrastate and not

consigned direct to slaughter or for serum production, must be accompanied by a valid certificate of vaccination issued by a licensed veterinarian or notarized statement of vaccination by owner against hog cholera by a method approved and recognized by the Iowa Department of Agriculture and the United States Department of Agriculture.

Unvaccinated swine at time of sale or lease,

must be vaccinated on the premises of the seller or leasor or may move to an Iowa auction market or approved feeder pig market to be vaccinated; and must move to the premises of the purchaser or leasee within 24 hours of vaccination, where they shall be placed under 21-day quarantine.

Freshly vaccinated swine, if not moved within 24 hours of vaccination, shall be placed under 21-day quarantine on the owner's premises.

### COMMERCE COMMISSION

Pursuant to authority vested in the Iowa State Commerce Commission by Section 490.18, Code of Iowa, 1962, rules and regulations appearing in 1962 I.D.R. page 91, rule PL-107 is hereby rescinded and the following adopted in lieu thereof:

#### RULES AND REGULATIONS RELATING TO PIPELINES AND UNDERGROUND GAS STORAGE

(Filed August 23, 1962)

**Rule PL-107.** Delete in line 5 following "1958," the following phrase: "or high pressure distribution lead," and in line 7 following the word "inch" the following phrase: "when such main or lead is located within the boundaries of cities and towns"; and the revised rule should read as follows:

"No petition need be made for permit to construct, operate or maintain a gas main or distribution main as technically defined in ASA B31.8-1958 and which will be operated at a pres-

sure of less than 150 pounds per square inch."

(Ed. Note. The above rule is being reprinted herein).

#### WAREHOUSE DIVISION

Pursuant to authority of section 543.28 of the Code rule W-20 appearing in the 1962 I.D.R. 95 is rescinded and the following adopted in lieu thereof.

(Filed November 23, 1964)

**Rule No. W-20. Rates.** Rates charged by a warehouseman for storage, conditioning and delivery of agricultural products shall be those contained in the effective tariff filed with the commission in accordance with the provisions of section 543.28 of the Code of Iowa, except there shall be no minimum charge requirement for storage or delivery of bulk grain stored for the sole purpose of processing and which is redelivered to the original depositor.

### HEALTH DEPARTMENT

#### OPTOMETRY EXAMINERS

Pursuant to the authority of sections 147.44, 147.45, and 147.53 of the Code 1962, the rules that appear in 1962 I.D.R., page 258, Information Regarding Reciprocity, Paragraph number 1 through 6, are rescinded and the following adopted in lieu thereof.

Interstate Endorsement — Reciprocity  
(Filed July 14, 1964)

#### 1.1 (147) Reciprocal Agreements.

1.1 (1) That all reciprocal agreements heretofore adopted and in force between this board and other state licensing boards be cancelled as of January 1, 1965, and that all state licensure boards be so notified.

1.1 (2) That applicants for licensure to practice optometry in the state of Iowa, who are licensed by examination by any other state licensing board, maintaining equal practice privileges, be considered on an individual basis.

1.1 (3) That a license may be granted by the Iowa Board of Optometry Examiners without an examination, or as much examination as may be required to establish proficiency and desirability to any such applicant, who, at the date of the

original license issued, fully conformed to the educational and licensure requirements of said Board of Optometry Examiners in Iowa.

This rule is intended to implement sections 44, 45, and 53, Chapter 147.

#### OPTOMETRY EXAMINERS

Pursuant to authority of sections 147.29 and 154.3 of the Code the following rule is adopted.  
National Board

(Filed December 2, 1964)

#### 1.1 (147) (154) National Board Examination

1.1 (1) After January 2, 1965, the Iowa State Board of Optometric Examiners will discontinue the use of a written examination and will require in lieu thereof satisfactory passing of Parts I and II of the National Board Examination. Candidates for licensure in Iowa will be required to request their National Board grades be forwarded to the State Department of Health, Division of Licensure, State Office Building, Des Moines, Iowa, 50319, at least fifteen (15) days prior to the examination date.

This rule is intended to implement sections one hundred forty-seven point twenty-nine (147.29) and one hundred fifty-four point three (154.3).

## HIGHWAY COMMISSION

Pursuant to the authority of sections 307.5 (14), 321.453, 321.457 and 321.467 through 321.469 of the 1962 Code of Iowa the following rules and regulations are adopted.

(Filed July 31, 1964)

## Chapter II

Issuance of Permits for the Operation and Movement of Vehicles of Excess Size and Weight

2.1 (321) **General Stipulations.** All permits issued by the commission will be subject to the following general stipulations:

2.1 (1) Any permit issued by the Iowa State Highway Commission conveys no authority for movements over any extension of a primary road in a city or town, over any other city or town street or over any secondary road. Permits for movements over secondary roads and city streets must be secured in writing from the local authorities with respect to highways or streets under their jurisdiction.

2.1 (2) **By Whom Issued.** All permits for the movement of oversize vehicles or vehicle and load on the Primary Road System of Iowa will be issued only through Traffic and Highway Planning Department, of the Iowa State Highway Commission in Ames, Iowa.

2.1 (3) The state of Iowa and the Iowa State Highway Commission assume no responsibility for the property of the applicant.

2.1 (4) During the moving of a vehicle or object under a permit, the applicant shall take all responsible precautions to protect and safeguard the lives and property of the traveling public and adjacent property owners, and shall hold the state of Iowa and the Iowa State Highway Commission harmless of any damages that may be sustained by the traveling public or adjacent property owners on account of such moving.

2.1 (5) The applicant shall hold the state and the State Highway Commission harmless from any damages that may result to the primary highway system by movements made hereunder and shall reimburse the state or the State Highway Commission for any expenditure which the state or the State Highway Commission may have to make on account of the applicant's moving operations.

2.1 (6) Nothing in the permit shall be construed as waiving any load limitations which have been or which might be established on any bridge or any road which is posted with embargo signs.

2.1 (7) The permit and any supplements or additions thereto shall be void in case the weights or dimensions of the vehicle and load as operated exceed the weights or dimensions as provided in the permit and supplements or additions

thereto. Provisions of the law as to maximum weight and dimensions, chapter 321, Code of 1962, as amended shall then apply.

2.1 (8) No permit shall grant authority for operation of any vehicle or combination of vehicles which is of illegal dimension when unladen.

2.1 (9) Permits are valid only for the transportation of a single article which exceeds statutory size or weight limits of both, and which cannot reasonably be divided or reduced to statutory size and weight limits, except in the transportation of property consisting of more than one article exceeding the statutory size limits when the statutory weight limitations are not exceeded and the additional articles transported do not exceed statutory size in any way in which such limits would not be exceeded by the single article.

2.1 (10) The gross weight, including tolerance, for any group of axles shall not exceed the following wheelbase and weight table.

Maximum Gross Load, Including Tolerance, on Groups of Two or More Axles or on Entire Vehicle or Combination of Vehicles.

Wheel-Base Feet	Maximum Loading Pounds		Wheel-Base Feet	Maximum Loading Pounds	
	Legal	With Permit		Legal	With Permit
4	32,960	34,000	26	55,815	66,000
5	32,960	34,000	27	56,802	68,000
6	32,960	34,000	28	57,777	70,000
7	32,960	34,000	29	58,741	72,000
8	35,219	48,000	30	59,681	74,000
9	36,266	48,000	31	60,785	76,000
10	37,724	48,000	32	61,888	78,000
11	39,134	48,000	33	62,992	80,000
12	41,356	48,000	34	64,096	81,000
13	42,434	48,000	35	65,200	82,000
14	43,500	48,000	36	66,303	83,000
15	44,566	48,000	37	67,407	84,000
16	45,620	48,000	38	68,511	85,000
17	46,675	48,000	39	69,615	86,000
18	47,719	50,000	40	70,718	87,000
19	48,750	52,000	41	71,822	88,000
20	49,783	54,000	42	72,926	89,000
21	50,803	56,000	43	73,280	90,000
22	51,824	58,000	44	73,280	90,000
23	52,833	60,000	45	73,280	90,000
24	53,830	62,000	46	73,280	90,000
25	54,828	64,000	47	73,280	90,000

Maximum

2.2 (321) **Types.** The following permits together with their limitations and stipulations will be issued by the Iowa State Highway Commission for the movement of vehicles only over the rural primary road system.

2.2 (1) **Annual Permits** (Issued for a period of one year).

a. **Motor Vehicle Transporter** — see section 321.457 and 321.467.

**b. Agricultural Machinery and Equipment** (Dealer). Loaded vehicle(s) for trips between nearest branch house or distribution point to the dealer or from the dealer to his customer in the local or adjoining county, must not exceed the following dimensions and weights:

- (1) Width—9 feet, 6 inches,
- (2) Length (legal, no towing permitted)—see section 321.457 of the 1962 Code of Iowa.
- (3) Height—13 feet, 10 inches,
- (4) Weight (legal including all tolerances)—18,540 pounds (single axle), 32,960 pounds (tandem axle), or 73,280 pounds (total gross weight).

**2.2 (2) Special Permits (unrestricted).** These permits shall be valid for travel over any portion of the rural primary highway system, without escort, but not including the interstate highway system.

**a. Construction Machinery and Equipment.** Loaded vehicle(s) must not exceed the following dimensions and weights:

- (1) Width—11 feet, 9 inches,
- (2) Length (front projection of 15 feet, 0 inches)—not to exceed legal plus 15 feet, 0 inches.
- (3) Height—13 feet, 10 inches,
- (4) Weight (including all tolerances)—18,540 pounds (single axle), 34,000 pounds (two axle tandem), 42,000 pounds (three axle tandem), 73,280 pounds (total gross weight).

**b. Construction Materials—Short Trips.**

Loaded vehicle(s), for trips of 25 miles or less, must not exceed the following dimensions and weights:

- (1) Width — 9 feet, 6 inches, for legal length or 8 feet (legal width) for lengths up to 70 feet,
- (2) Height (legal)—13 feet, 6 inches,
- (3) Weight (legal including all tolerances)—18,540 pounds (single axle), 32,900 pounds (tandem axle), or 73,280 pounds (total gross weight).

**c. Construction Materials—Long Trips.**

Loaded vehicle(s), for trips greater than 25 miles, must not exceed the following dimensions and weights:

- (1) Width (legal)—8 feet,
- (2) Length—65 feet,
- (3) Height (legal)—13 feet, 6 inches,
- (4) Weight (legal including all tolerances)—18,540 pounds (single axle), 32,960 pounds (tandem axle), or 73,280 pounds (total gross weight).

**d. Transmission Poles and Gas Pipe—Short Trips.** Loaded vehicle(s) for trips of 25 miles or less, must not exceed the following dimensions and weights:

- (1) Width (legal)—8 feet,
- (2) Length—100 feet,

(3) Height (legal)—13 feet, 6 inches.

(4) Weight (legal including all tolerances)—18,540 pounds (single axle), 32,960 pounds (tandem axle), or 73,280 pounds (total gross weight).

**e. Transmission Poles and Gas Pipes—Long trips.** Loaded vehicle(s) for trips greater than 25 miles, must not exceed the following dimensions and weights:

- (1) Width (legal)—8 feet,
- (2) Length—65 feet,
- (3) Height (legal)—13 feet, 6 inches,
- (4) Weight (legal including all tolerances)—18,540 pounds (single axle), 32,960 pounds (tandem axle), or 73,280 pounds (total gross weight).

**f. Agricultural Machinery and Equipment—Short Trips.** Loaded vehicle(s) for trips of 25 miles or less must not exceed the following dimensions and weights:

- (1) Width—11 feet, 9 inches,
- (2) Length—legal except when towing a portable elevator when 60 feet is permitted,
- (3) Height—13 feet, 10 inches,
- (4) Weight (legal including all tolerances)—18,540 pounds (single axle), 32,960 pounds (tandem axle), or 73,280 pounds (total gross weight).

**g. Portable Buildings—Short Trips.** Loaded vehicle(s) for trips of 25 miles or less must not exceed the following dimensions and weights:

- (1) Width—12 feet, 6 inches,
- (2) Length (legal)—see section 321.457 of the 1962 Code of Iowa,
- (3) Height—13 feet, 10 inches,
- (4) Weight (legal including all tolerances)—18,540 pounds (single axle), 32,960 pounds (tandem axle), or 73,280 pounds (total gross weight).

**2.2 (3) Special Permits (restricted).** These permits shall be valid for travel only over a specified route of the rural primary highway system, without escort, but not including any portion of the interstate highway system.

**a. Construction Machinery and Equipment.** Loaded vehicle(s) over specified route(s) with origin or destination (or both) in Iowa, must not exceed the following dimensions and weights:

- (1) Width—11 feet, 9 inches,
- (2) Length (front end projection of 15 feet)—not to exceed legal plus 15 feet, 0 inches,
- (3) Height—13 feet, 10 inches,
- (4) Weight (including all tolerances)—18,540 pounds (single axle), 34,000 pounds (two axle tandem), 42,000 pounds (three axle tandem), or 75,000 pounds (total gross weight).

**b. Construction Materials.** Loaded vehicle(s) over specified route(s) with origin or destination (or both) in Iowa, must not exceed the following dimensions and weights:

(1) Width—9 feet, 6 inches for legal length or 8 feet, 0 inches (legal) for lengths up to 70 feet,

(2) Height—13 feet, 6 inches,

(3) Weight (legal including all tolerances)—18,540 pounds (single axle), 32,960 pounds (tandem axle), or 73,280 pounds (total gross weight).

**c. Transmission Poles and Gas Pipe.** Loaded vehicle(s) over specified route(s) with origin or destination (or both) in Iowa, must not exceed the following dimensions and weights:

(1) Width (legal)—8 feet,

(2) Length—70 feet,

(3) Height (legal)—13 feet, 6 inches,

(4) Weight (legal including all tolerances)—18,540 pounds (single axle), 32,960 pounds (tandem axle), or 73,280 pounds (total gross weight).

**d. Agricultural Machinery and Equipment—Short Trips.** Loaded vehicle(s) for trips of 25 miles or less must not exceed the following dimensions and weights:

(1) Width—11 feet, 9 inches,

(2) Length—legal except when towing a portable elevator when 60 feet is permitted,

(3) Height—13 feet, 10 inches,

(4) Weight (legal including all tolerances)—18,540 pounds (single axle), 32,960 pounds (tandem axle), or 73,280 pounds (total gross weight).

**e. Agricultural Machinery and Equipment—Long Trips.** Loaded vehicle(s) for trips greater than 25 miles must not exceed the following dimensions and weights:

(1) Width—9 feet, 6 inches,

(2) Length—legal,

(3) Height—13 feet, 10 inches,

(4) Weight (legal including all tolerances)—18,540 pounds (single axle), 32,960 pounds (tandem axle), or 73,280 pounds (total gross weight).

**f. Buildings.** Loaded vehicle(s) for trips of 25 miles or less over specified route(s) with origin or destination (or both) in Iowa, must not exceed the following dimensions and weights:

(1) Width—14 feet,

(2) Length—legal,

(3) Height—No limit on height; where utility lines must be raised, permission must be obtained from the company (or companies) in charge,

(4) Weight (legal including all tolerances)—18,540 pounds (single axle), 32,960 pounds (tandem axle), or 73,280 pounds (total gross weight).

**2.2 (4) Special Permits** (restricted with civilian escort). These permits shall be valid for travel only over a specified route of the rural primary highway system, with a civilian escort,

but not including any portion of the interstate highway system. The Iowa State Highway Commission shall approve the type of equipment for transportation and shall train the personnel used for escorting.

**a. Construction Machinery and Equipment.** Loaded vehicle(s) over specified route(s) with origin or destination (or both) in Iowa, must not exceed the following dimensions and weights:

(1) Width—12 feet,

(2) Length (front end projection of 15 feet)—not to exceed legal plus 15 feet, 0 inches,

(3) Height—13 feet, 10 inches,

(4) Weight (including all tolerances)—18,540 pounds (single axle), 34,000 pounds (two axle tandem), 48,000 pounds (three axle tandem), or 90,000 pounds (total gross weight).

**b. Construction Materials.** Loaded vehicle(s) over specified route(s) with origin or destination (or both) in Iowa, must not exceed the following dimensions and weights:

(1) Width (legal)—8 feet,

(2) Length—100 feet,

(3) Height—13 feet, 10 inches,

(4) Weight (legal including all tolerances)—18,540 pounds (single axle), 32,960 pounds (tandem axle), or 73,280 pounds (total gross weight).

**c. Transmission Poles and Gas Pipe.** Loaded vehicle(s) over specified route(s) with origin or destination (or both) in Iowa, must not exceed the following dimensions and weights:

(1) Width (legal)—8 feet,

(2) Length—100 feet,

(3) Height—13 feet, 6 inches,

(4) Weight (legal including all tolerances)—18,540 pounds (single axle), 32,960 pounds (tandem axle), or 73,280 pounds (total gross weight).

**d. Agricultural Machinery and Equipment.** No special permits requiring civilian escort are issued by the Iowa State Highway Commission.

**e. Buildings.** Loaded vehicle(s) for trips of 25 miles or less over specified route(s) with origin or destination (or both) in Iowa, must not exceed the following dimensions and weights:

(1) Width—Variable with a maximum of 18 feet. No permits will be issued for movements of buildings with civilian escort unless one lane of highway is vacant to accommodate oncoming or passing traffic. The use of shouldered will be permitted only during periods when such use will cause no damage,

(2) Length (legal)—see section 321.457 of 1962 Code of Iowa,

(3) Height—no limit—where utility lines must be raised, permission must be obtained from company in charge,

(4) Weight (legal including all tolerances)—18,540 pounds (single axle), 32,960 pounds

(tandem axle), or 73,280 pounds (total gross weight).

**2.2 (5) Special Permits** (restricted with police escort). These permits shall be valid for travel only over a specified route of the rural primary highway system, with police escort, but not including any portion of the interstate system. The Iowa State Highway Commission will furnish police escort at a nominal charge for movements of equipment and vehicles of an unusual nature which are not covered by the above types of permits, or cases where a mover cannot furnish adequate civilian escorts as set forth. Each request for such permit will be considered individually, taking into consideration the distance of the haul, the dimensions of the loaded vehicle and weight of the individual axles as well as the total gross weight.

**a. Construction Machinery and Equipment.** This type of permit provides for the movement of large construction equipment when the equipment is so loaded that only the front axle is resting on the hauling vehicles, the remaining axle or axles being towed or fully loaded on vehicle(s) over specified route(s) with origin or destination (or both) in Iowa, must not exceed the following dimensions and weights:

- (1) Width—12 feet,
- (2) Length—70 feet,
- (3) Height—13 feet, 10 inches,
- (4) Weight (legal including all tolerances)—18,540 pounds (single axle), 34,000 pounds (two axle tandem), 48,000 pounds (three axle tandem assembly), or 90,000 pounds (total gross weight).

**b. Construction Material.** Loaded vehicle(s) with origin or destination (or both) in Iowa, must not exceed the following dimensions and weights:

- (1) Width—12 feet,
- (2) Length—100 feet,
- (3) Height—13 feet, 10 inches,
- (4) Weight (legal including all tolerances)—18,540 pounds (single axle), 32,960 pounds (tandem axle), or 73,280 pounds (total gross weight).

**c. Transmission Poles and Gas Pipes.** Loaded vehicle(s) with origin or destination (or both) in Iowa, must not exceed the following dimensions and weights:

- (1) Width—legal,
- (2) Length—100 feet,
- (3) Height—legal,
- (4) Weight (legal including all tolerances)—18,540 pounds (single axle), 32,960 pounds (two axle tandem), or 73,280 pounds total gross weight).

**d. Agricultural Machinery and Equipment.** No special permits requiring police escort are issued for the movement of agricultural machinery and equipment.

**e. Buildings.** Loaded vehicle(s) for trips of 25 miles or less and width greater than 18 feet over specified route(s) with origin or destination (or both) in Iowa, must not exceed the following dimensions and weights:

(1) Width—Variable with a maximum of 24 feet. Unless otherwise authorized by specific action of the commission, no special permits will be issued for movements of buildings with police escort unless one lane of the highway is vacant to accommodate oncoming or passing traffic. The use of shoulders will be permitted only during periods when such use will cause no damage,

(2) Length—65 feet,

(3) Height—No limit. Where utility lines must be raised, permission must be obtained from the company in charge.

(4) Weight—(legal including all tolerances)—18,540 pounds (single axle), 32,960 pounds (tandem axle), or 73,280 pounds (total gross weight).

**2.2 (6) Special Permits** (unrestricted for oversize mobile homes and house trailers). These permits shall be valid for travel over any portion of the rural primary highway system having a surface width of 22 feet or more, without escort, but not including the interstate highway system. The following rules shall apply to all such permits issued for the movement of oversize mobile homes or house trailers:

**a. Hauling vehicle** must be an Iowa registered vehicle.

**b. Hauling vehicle** when unladen must not exceed the following legal dimensions as specified in the Code of Iowa:

- (1) Width—8 feet,
- (2) Height—13 feet, 6 inches,
- (3) Length—Legal,

**c. The power unit** of the hauling or towing vehicle must have a minimum rated capacity of one and one-half tons and be equipped with dual wheels on the rear axle.

**d. Vehicle and load** must not exceed the following dimensions and weights:

- (1) Overall width—10 feet, 9 inches,
- (2) Length—70 feet,
- (3) Height—13 feet, 10 inches,
- (4) Weight (including all tolerances)—legal.

**e. Red flags** shall be mounted on the four extreme corners of the vehicle or load, or both.

**f. The speed limit** shall not exceed 35 miles per hour or the established speed limit whichever is lower.

**g. The driver** of the hauling vehicle shall give due consideration to the traveling public and shall pull over to the side of the road at safe locations in order to provide a passing opportunity for following vehicles desiring to travel faster than the prescribed speed of the hauling unit.

**h. Whenever** a trip cannot be completed dur-

ing daylight hours of a single day, the hauling vehicle and load shall be parked overnight off of the public right of way prior to sundown and shall remain there until after sunrise of the following day.

2.2 (7) **Special Permits** (restricted for oversize mobile homes and house trailers). These permits shall be valid for travel only over a specified route of the rural primary highway system in which not more than 25 miles has a surface width of less than 20 feet, without escort, but not including any portion of the interstate highway system. The following rules shall apply to all such permits issued for the movement of oversize mobile homes or house trailers.

a. **To Whom Issued.** Restricted special permits for the movement of mobile homes or house trailers can be issued to the following:

(1) Manufacturers for deliveries from the factory to points outside of Iowa and to dealers or individuals within Iowa.

(2) Iowa dealers for receiving deliveries from factories outside of Iowa and for deliveries to individuals within Iowa or outside Iowa.

(3) To qualified carriers with Iowa Commerce Commission or Interstate Commerce Commission Permits for movements into, out of, and through Iowa.

b. **By Whom Issued.** All permits for the movement of oversize mobile homes or house trailers will be issued only through Traffic and Highway Planning Department, of the Iowa State Highway Commission in Ames, Iowa.

c. Hauling vehicle must be a properly licensed vehicle.

d. Hauling vehicle when unladen must not exceed the following legal dimensions as specified in the Code of Iowa:

- (1) Width—8 feet,
- (2) Height—13 feet, 6 inches,
- (3) Length—Legal.

e. The power unit of the hauling or towing vehicle must have a minimum rated capacity of one and one-half tons and be equipped with dual wheels on the rear axle.

f. Vehicle and load must not exceed the following dimensions and weights:

- (1) Overall width—10 feet, 9 inches,
- (2) Length—70 feet,
- (3) Height—13 feet, 10 inches,
- (4) Weight (including all tolerances) — legal.

g. Red flags shall be mounted on the four extreme corners of the vehicle or load, or both.

h. The speed limit shall not exceed 35 miles per hour or the established speed limit whichever is lower.

i. The driver of the hauling vehicle shall

give due consideration to the traveling public and shall pull over to the side of the road at safe locations in order to provide a passing opportunity for following vehicles desiring to travel faster than the prescribed speed of the hauling unit. This shall be done as soon as conveniently possible after a queue of two or more vehicles have accumulated in back of the hauling unit.

j. Whenever a trip cannot be completed during daylight hours of a single day, the hauling vehicle and load shall be parked overnight off of the public right of way prior to sundown and shall remain there until after sunrise of the following day.

2.2 (8) **Civilian Escort.** When a civilian escort is required for the movement of oversize or overweight equipment and materials the hauler shall abide by the following rules:

a. Each load will be preceded by a pilot vehicle (car or pickup) furnished by the hauler, at a distance of approximately 300 feet. The driver of the pilot vehicle will warn traffic, by means of a red flag, of the approaching load at danger points such as bridges and corners where the loaded vehicle is going to make a turn.

b. When so specified by the Iowa State Highway Commission the driver will direct traffic over all bridges in order that the loaded vehicle may cross over such specified bridges by straddling the center line.

c. The pilot vehicle shall be equipped with a white sign 3 feet high and 4 feet wide on which the word "CAUTION" is painted in red. This sign shall be mounted on the top of the pilot car. A similar sign shall be mounted on the top of the truck-tractor pulling the load. Also a sign of similar size with the word "CAUTION" in red letters across the top portion and "LONG or WIDE LOAD" in black letters across the lower portion of the sign, shall be placed on the rear of the load in an appropriate location so as to warn traffic approaching from the rear of the danger in passing. Two red flags shall be mounted in holders on the front bumper of both the pilot car and the truck-tractor and sufficient red flags shall be strategically placed on the rear of the load to warn the traveling public of an unusually long or wide load.

d. Speed of these loads shall not exceed 40 miles per hour.

e. All traffic laws shall be obeyed.

f. The equipment for each company desiring to provide their own escort shall be instructed and inspected by a representative of the Iowa State Highway Commission prior to the issuance of the permit.

g. A separate escort shall be provided for each piece of equipment hauled under escort.

2.2 (9) **Performance Bond, Insurance, Cost and Revocation of Permits for Mobile Homes and House Trailers.**

a. Immediately after the first conviction of any of the permit rules or motor vehicle laws of Iowa the holder of special mobile home or house trailer permit shall be required to post a bond in the amount of \$500.00 with the Highway Commission acknowledging the stipulations of the permit and agreeing to the forfeiture of said bond to the commission for noncompliance of any of the stipulations of the permit or motor vehicle laws of Iowa. The bond shall be forfeited without prior notice upon the next conviction of noncompliance of the terms of the permit or the motor vehicle laws of Iowa.

b. Public liability insurance in the amount of \$100,000/\$200,000 and \$20,000 property damage insurance shall be required on all units moving oversize mobile homes or house trailers.

c. A service charge of six dollars will be charged for each restricted special mobile home or house trailer permit issued for the movement of mobile homes and house trailers. Such fee shall be paid to the Iowa State Highway Commission prior to the time the permit is to be issued.

d. A service charge of ten dollars will be charged for each unrestricted special mobile home or house trailer permit issued to an indi-

vidual vehicle for the movement of nonspecified mobile homes or house trailers. Such fee shall be paid to the Iowa State Highway Commission prior to the time the permit is to be issued.

2.2 (10) Cost of Permits for Vehicles of Excess Size and Weight—other than for Mobile Homes and House Trailers.

a. A service charge of three dollars will be charged for each restricted special permit other than for mobile homes and house trailers. Such fee shall be paid to the Iowa State Highway Commission prior to the time the permit is to be issued.

b. A service charge of ten dollars will be charged for each unrestricted special permit other than for mobile homes and house trailers. Such fee shall be paid to the Iowa State Highway Commission prior to the time the permit is to be issued.

c. A service charge of ten dollars will be charged for each annual permit issued to an individual vehicle. Such fee shall be paid to the Iowa State Highway Commission prior to the time the permit is to be issued.

These rules are intended to implement Sections 307.5(14), 321.457 and 321.467 through 321.469 of the Code of Iowa.

## MERIT SYSTEM COUNCIL

(Filed July 30, 1964)

Pursuant to provisions in Chapter 82, Acts of the 58th General Assembly, (Chapter 28A, 1962 Code) relating to the creation and operation of the Civil Defense Administration, and the Standards for a Merit System of Personnel Administration issued by the federal Social Security Board on January 1963, Rules and Regulations appearing in 1962 Iowa Department Rules, are amended as follows:

Page 286, Column 1, line 50, preceding the "Statement of Policy", by inserting the following:

"For the Merit System in the Office of Emergency Planning:

Pursuant to the provisions of the Public Law 253 of the 80th Congress of the United States as amended and as administered by the Office of Emergency Planning, and the laws of the Fifty-eighth General Assembly of the State of Iowa, creating the Civil Defense Administration, the Office of Emergency Planning hereby adopts the following Regulations for application of the merit principle of personnel administration in the Office of Emergency Planning. These Regulations shall become effective June 1, 1964."

### Statement of Policy

Page 286, Column 2, line 7. After "Mobilization" insert "and Public Law 253 of the 80th Congress of the United States as amended and administered by the Office of Emergency Planning."

Page 286, Column 2, line 15. Strike the word "and".

Page 286, Column 2, line 16. After "Civil Defense Administration" add ", and the Office of Emergency Planning".

Page 286, Column 2, line 30. Strike the period (.) after "department" and add ", and the Office of Emergency Planning."

Page 286, Column 2, Paragraph 2, line 14. Strike the period (.) after "supervision" and insert therefor a comma (,) and add "and the Office of Emergency Planning."

### Article I, Definitions

1. "Agency" Page 287, Column 2, line 22. After (Ch. 28A of the Code), insert "or the Office of Emergency Planning."

4. "Appointing Authority" Page 288, Column 1, line 7. Strike the "or" after "authority" and insert therefor a comma (,).

Page 288, Column 1, line 9. After "thority," insert "or the Office of Emergency Planning appointing authority."

5. "Personnel Officer" Page 288, Column 1, line 6. Strike the "or" after "Authority" and insert therefor a comma (,).

Page 288, Column 1, line 7. After "Administration", insert "or the Office of Emergency Planning."

7. "Exempt Positions" Page 289, Column 1, line 11. After "(g) Janitors" add:

"The exempt positions in the Office of Emergency Planning are the following:

- (a) The state director;
- (b) Members of boards or commissions;
- (c) Members of advisory councils paid only for attendance at meetings;
- (d) State and local officials serving ex-officio and performing incidental administrative duties;

- (e) Part-time professional or technical persons who are paid for any form of medical, nursing or other professional or technical service, and who are not engaged in the performance of administrative duties;
- (f) Attorneys serving as legal counsel;
- (g) Janitors."

## PUBLIC SAFETY DEPARTMENT

Pursuant to authority of section 321.245 of the Code of rules appearing in the January 1963 Supplement of the I. D. R. on pages 40 and 41 are amended as follows:

(Filed September 16, 1964)

### MOTOR VEHICLE TESTING STATIONS

#### Vehicle Glazing

1. Strike subsection 5. 2. 1 and insert in lieu thereof the following: "5. 2. 1 Safety glass. Check all windows for safety glass where required."
2. Strike subsection 5. 3. 1 and insert in lieu thereof the following: "5. 3. 1 Failure to use safety glass. Failure to use safety glass in all windows."
3. Strike subsection 5. 3. 4 and insert in lieu thereof the following: "5. 3. 4 Windows in poor condition. Vehicle windows which have sharp edges, are badly scratched, broken, or discolored or cloudy."

#### Body Items

4. Strike subsection 6. 1. 2 and insert in lieu thereof the following: "6. 1. 2 Check floor pans on any vehicles manufactured before 1946."
5. Strike subsection 6. 2. 2 and insert in lieu thereof the following: "6. 2. 2. Floor pans rusted through, on any vehicles manufactured before 1946, so as to endanger any person by permitting passage of exhaust gases into the body of the vehicle."

#### Brakes

6. Strike paragraph 7. 2. 1. 1 of subsection 7. 2. 1

#### Exhaust System

7. Strike subsection 11. 1. 1 and insert in lieu thereof the following: "11. 1. 1 The exhaust system should be examined visually if the sound of the engine running indicates a defective exhaust system. Rusted or corroded surfaces should be given attention."

These amendments to the rules are intended to implement section 321.245 of the Code.

Pursuant to authority of section 321.181 of the Code the following rules are adopted.

(Filed September 14, 1964)

### OPERATORS' AND CHAUFFERS' LICENSE

#### Chapter 1

#### Temporary Drivers' Permit

- 1.1 (321.181) General. Any person on first application for a license to operate a motor vehicle,

except for a school license, who successfully passes the required written, vision and driving tests, will be issued without charge, a temporary driving permit for a period not to exceed one year, during which time the department will continually review the applicant's driving record in order to complete its investigation and determination of all facts relative to granting of an operator's license to the applicant.

#### 1.2 (321.181) Invalidation.

1.2 General. This temporary driving permit will be invalidated by the department if the application for license is refused.

1.2 Specific. The department will refuse the application of a permit holder who is convicted of any moving traffic violation occurring during the life of the permit.

1.3 (321.181) Reapplication. Such person will be ineligible to reapply for a license to operate a motor vehicle for a period of thirty days after invalidation. Furthermore, the department may require any such person to complete a class of instruction in driver improvement before establishing eligibility to reapply for such license.

1.4 (321.181) Extension of Permit. If the grounds for invalidation occur within six months of issuance, the new temporary driving permit will extend for a period of one year from the date of reissuance; if the grounds for invalidation occur after the sixth month of issuance, the new temporary driving permit will extend for a period of six months from the date of reissuance.

1.5 (321.181) Issuance of License. Any applicant who remains violation free for the life of the temporary driving permit will, upon request, be issued a license to operate a motor vehicle upon payment of the statutory fee. If such request is not made within thirty days after the expiration of the temporary driving permit, the applicant must again successfully pass the required written and vision tests.

This rule is intended to implement section 321.181.

## REGENTS, STATE BOARD

## UNIVERSITY OF IOWA

(Filed September 18, 1964)

## 5. College of Law

Pursuant to authority conferred in section 262.9 (3) Code of Iowa, 1962, Rules and Regulations of the State Board of Regents, admission requirements to the University of Iowa as they appear on page 471, section 5, College of Law, are hereby rescinded and the following adopted in lieu thereof:

5.1 Address all inquiries regarding admission to the Director of Admissions, University of Iowa, Iowa City, Iowa. Applications will be received beginning July 1 of the year preceding the class for which application is being made. Students are urged to apply as early as possible, since this will give the Admissions Committee more time to devote to each application. The closing date for receiving applications shall be June 1.

5.2 To be considered for admission, an applicant should have attained a cumulative grade-point average of at least 2.3 on all college work undertaken. The grade-point average is based upon the University of Iowa's marking system in which a grade of "A" is equivalent to four points. Other marking systems will be evaluated by the Office of Admissions.

5.3 A minimum of 90 semester hours exclusive of required courses in air or military science and physical education in an accredited college or university must be completed prior to admission.

5.4 Prospective students are urged to complete the requirements for a bachelor's degree prior

to entrance or to complete requirements on a combined baccalaureate-law curriculum so that the bachelor's degree can be granted prior to or at the time of graduation from the College of Law. Students with 90 semester hours of acceptable work, however, will be considered for admission to the College of Law. If such students complete the requirements and receive a bachelor's degree by the time they are ready to graduate from the College of Law, they will be entitled to the Juris Doctor degree, providing their scholastic averages meet requirements for that degree.

5.5 It is required that each applicant complete the Law School Admission Test prepared and given by the Educational Testing Service. Applicants are requested to complete this test in November preceding the Fall Semester in which they plan to apply for admission.

5.6 Fulfillment of the specific requirements for admission listed above does not insure admission to the College of Law. From the applicants meeting the minimum requirements, the Admissions Committee of the College of Law will select those applicants who, in their judgment, appear to be best qualified for the study and practice of law. The Law Admissions Committee may require personal interviews of applicants.

5.7 Transfer students may be admitted at the discretion of the Law Admissions Committee provided that all applicants for admission by transfer must have met the requirements for admission to this College of Law at the time of their admission to another law school and must, at the time of transfer, be eligible to continue law study at the law schools which they previously attended.

## TAX COMMISSION

Pursuant to authority of sections 421.14 and 422.61, Code of Iowa, 1962, the rules appearing at 1962 I.D.R. 538 are hereby amended as follows:

DIVISION IV  
RETAIL SALES TAX

(Filed November 30, 1964)

## PART I

## Sales Tax Regulations

Rule No. 3, 1962 IDR 540 is hereby amended by adding thereto the following new paragraph:

"The Sales and Use Tax Division now has the legal obligation to inform a taxpayer when an examination of the books and records of any taxpayer has been completed for sales and use tax purposes. This requirement will be carried out in letter form by designated personnel in the Des Moines office rather than through comments on the part of field auditor who transcribed the audit data from the records of the taxpayer. The commission then has a further legal obli-

gation to give the taxpayer notice of the tax and interest penalty due within the maximum period of one year after the taxpayer was informed of the audit conclusion date."

This rule is intended to implement section 422.54(1), Code of Iowa, 1962, as amended by chapter 265, section 1, Acts of the 60th General Assembly.

Rule No. 11.1 item 2(b), 1962 IDR 544, is hereby rescinded and the following promulgated in lieu thereof:

"(b) Sales for purpose of resale or processing. Enter at that item the total for the period of all sales made for the purpose of resale to authorized purchasers or for 'processing' purposes as defined in the law and not for consumption or use by the buyer.

This rule is intended to implement section 422.42 (3), Code of Iowa, 1962.

Rule No. 11.1 item 2(d), 1962 IDR 544, is hereby amended by adding thereto the following sentence:

"This tax exemption also does not apply to construction jobs for instrumentalities of federal, state, county or municipal governments. See Rule No. 49."

This rule is intended to implement section 422.42(10) and section 422.42(11), Code of Iowa, 1962.

**Rule No. 11.1 item 2(e), 1962 IDR 544, is hereby rescinded and the following promulgated in lieu thereof:**

"(e) Sales of gasoline, diesel fuel, and those sales of liquor which are subject to a special tax in excess of the sales tax rate.

This rule is intended to implement section 422.46, Code of Iowa, 1962.

**Rule No. 11.1 item 2(g), 1962 IDR 544, is hereby rescinded and the following promulgated in lieu thereof:**

"(g) Traded-in tangible personal property. Detailed instructions are covered in our Rule No. 40."

**Rule No. 11.1 item 2(h), 1962 IDR 544, is hereby rescinded and the following promulgated in lieu thereof:**

"(h) **Returned goods.** Enter at that item the total amount for the period where the full sale price is refunded either in cash or credit to the customer for goods returned. This deduction applies only to transactions where sales tax was previously reported and remitted by the seller."

This rule is intended to implement section 422.42(6), Code of Iowa, 1962.

**Rule No. 11.1 item 2(i), 1962 IDR 544, is hereby rescinded and the following promulgated in lieu thereof:**

"(i) **Discounts.** Enter at that item the total amount for the period covering discounts allowed by the seller and taken by the customer, with sales tax only collected and due on the net charge. No credit can be allowed for any discounts given on sales not subject to sales tax."

This rule is intended to implement section 422.42(6), Code of Iowa, 1962.

**Rule No. 11.1 item 4, 1962 IDR 544, is hereby amended by striking therefrom the words "item 1" and inserting in lieu thereof the words "item 1 (b)."**

**Rule No. 11.2, 1962 IDR 544, is hereby rescinded and the following promulgated in lieu thereof:**

"Rule No. 11.2 applies to sales tax only. **Interest Penalty.** Returns are due on the first day of month following close of each quarterly period, with the rate of interest penalty applying in the following manner for the filing of quarterly returns after July 4, 1963:

First month after the quarterly period no interest penalty.

Second month after the quarterly period five per cent interest penalty.

Third month after the quarterly period five

and one-half per cent interest penalty.

Fourth month after the quarterly period six per cent interest penalty.

(etc.)

"Add one-half of one per cent for each additional month or fraction thereof during which the tax is unpaid."

This rule is intended to implement section 422.54 and section 422.58, Code of Iowa, 1962, as amended by chapter 265, section 2, Acts of the 60th General Assembly.

**Rule No. 29.2, 1962 IDR 556, is hereby rescinded and the following promulgated in lieu thereof:**

"Rule No. 29.2 applies to sales tax only. **Credit on retail sales tax.** When a special state tax is imposed on the sale of alcoholic liquor, gasoline, and diesel fuel at retail in Iowa, the rate of the special tax provides the statutory basis for the exclusion of sales tax on alcoholic liquor, diesel fuel and gasoline sales."

This rule is intended to implement section 422.46, Code of Iowa, 1962, and chapter 114, section 31, Acts of the 60th General Assembly.

**Rule No. 30, 1962 IDR 556, is hereby rescinded and the following promulgated in lieu thereof:**

"Rule No. 30. **Casual Sales.** Effective March 21, 1963, 'Casual sales' have been legislatively defined and exempted from sales tax. This excludes any individual, partnership, corporation or association which is a retailer under the sales tax law from collecting or reporting sales tax on the sale of tangible personal property where such sales are on a non-recurring basis and are for other than profit purposes."

This rule is intended to implement chapter 263, sections 1 and 2, Acts of the 60th General Assembly.

**Rule No. 32, 1962 IDR 556, is hereby rescinded and the following promulgated in lieu thereof:**

"Rule No. 32. **Discounts—When deductible.** A discount is an abatement from the face of an account, with the remainder, the actual purchase price of the goods charged in the account. The purchaser entitled to the discount never owes the face of the bill as his debt, his debt being the net of the bill after the agreed discount has been deducted. The word 'discount' therefore simply means to buy at a reduction.

"Any discounts allowed by retailers and taken on taxable retail sales are proper deductions in collecting and reporting sales tax. This is not the case where a retailer offers a discount to a purchaser but bills and collects sales tax on the gross charge rather than the net charge. The customer must receive the benefit of the discount in order for the retailer to exclude it from his gross receipts.

"Certain retailers (e.g.—gas and electric companies) bill their customers on a gross and net basis, with the difference considered to be a discount for payment purposes. Where a cus-

tomers does not resolve the bill within the net payment period, sales tax applies on the gross charge shown on the billing.

"If an over-allowance is granted by a retailer for merchandise received as consideration on a retail sale, it is not deemed to be a discount for sales tax purposes. All discounts allowed on transactions other than retail sales are not proper deductions for sales tax purposes."

This rule is intended to implement section 422.42(6), Code of Iowa, 1962.

The second paragraph of Rule No. 35, 1962 IDR 557, is hereby rescinded and the following paragraph promulgated in lieu thereof:

"Where a person operates for the purpose of selling property for others, such person is deemed to be a retailer and shall procure a retail sales tax permit and be liable for the retail sales tax, the same as if the property sold had belonged to him."

This rule is intended to implement section 422.42(5), Code of Iowa, 1962.

Paragraph B4, Rule No. 40, 1962 IDR 561 is hereby rescinded and the following promulgated in lieu thereof:

"4. Whenever a retailer acquires from another retailer (hereinafter referred to as the 'original retailer') property having a trade-in status under Rule B1, above, of the commission and receives from the original retailer the latter's affidavit on a completed form prescribed by the commission specifying the identity of such property, the amount of the trade-in allowance thereon, the cost of all parts added thereto by the original retailer and the name and address of the person from whom said property was received by the original retailer in trade, such property shall have the same trade-in status as it had in the hands of the original retailer. Such affidavit shall be retained by the acquiring retailer among his trade-in records."

This rule is intended to implement section 422.45(4), Code of Iowa, 1962. (This paragraph of rule No. 40 was not approved by the Department Rules Review Committee).

Rule No. 49, 1962 IDR 563, is hereby rescinded and the following promulgated in lieu thereof:

"Rule No. 49. Sales to Agencies or Instrumentalities of Federal, State, County and Municipal Government Exempt. Construction Contractors Taxable. The gross receipts of all sales of goods, wares or merchandise used for public purposes to any tax-certifying or tax-levying body of the state of Iowa or governmental subdivision thereof, including the state board of regents, board of control or state institutions, state highway commission and all divisions, boards, commission, agencies or instrumentalities of state, federal, county, or municipal government which derive disbursements from appropriations or allotments of funds raised by the levying and collection of taxes, except sales of goods, wares, or merchandise used by or in

connection with the operation of any municipally-owned public utility engaged in selling gas, electricity or heat to the general public, are exempt from sales and use tax.

"This tax exemption does not apply to construction contractors who create or improve real property for federal, state, county and municipal instrumentalities or agencies thereof. The contractors therefore are subject to sales and use tax on all personal property they purchase regardless of the identity of their construction contract sponsor."

This rule is intended to implement section 422.45(5), (6), as amended by chapter 264, Acts of the 60th General Assembly.

Rule No. 52.3, 1962 IDR 565, is hereby amended by adding thereto the following new paragraph:

"The purchase of placemats by retailers who sell meals, subjects the purchaser to either sales or use tax, depending upon the source of supply."

This rule is intended to implement section 422.42(3) and 423.1(1), Code of Iowa, 1962.

The following new rule is hereby adopted:

**Rule No. 102.3 Sales of Pets.** The sale of dogs, cats, birds and the like sold as pets are subject to sales tax. The retailer who sells such pets must procure a sales tax permit and report all sales tax on the gross receipts therefrom.

"The sale of horses is subject to sales tax. The term 'horse' is here used in its generic sense and includes all variations of equestrian quadruped whether a pony, mule, gelding, stallion, mare, filly, jackass, or ass, regardless of the purpose for which the sale is made, except that sales made to a bonafide dealer for the purpose of resale are non-taxable. Any dealer making retail sales of 'horses,' as herein used, must procure a sales tax permit and report all sales and remit the sales tax on the gross receipts therefrom.

"A 'dealer' may be defined as one who engages in the purchase and sale, or sale, of horses as defined herein, or one who is required to be registered as a dealer under the Federal Packers and Stockyard Act as amended.

"There is further excluded from the purview of this rule, the sale of any 'horse' for the purpose of 'processing' as defined by section 422.42(3), Code of Iowa, 1962.

"Proof of sale for processing may be had by production of a slaughter affidavit issued on forms provided by and under authority of the state Secretary of Agriculture in pursuance of his duties under the law."

This rule is intended to implement section 422.43, Code of Iowa, 1962. (This rule was not approved by the Department Rules Review Committee).

Rule 105, 1962 IDR 577, is hereby amended by striking therefrom the second and last sentence in paragraph No. 2.

**Rule No. 111.3, 1962 IDR 580**, is hereby amended by striking therefrom the word "rowboats" in line number 8 of that rule.

**Rule No. 138.7, 1962 IDR 588**, is hereby amended by adding thereto the following subsections:

"6. Sums paid to the owner of the land for the privilege of removing sand, gravel, rock, stone or other minerals from the land for use by one whose principal business is laying pavement or constructing streets, roads, or highways which materials are used by them for that purpose are not payments for the purchase of tangible personal property. Therefore, the transaction is not subject to sales tax.

"7. The screening, washing, crushing, sizing and otherwise processing of sand, gravel, rock, stone or other minerals is not 'manufacturing' by one whose principal business is laying pavement or constructing streets, roads or highways within the provisions of section 422.42(11). Therefore, if the contractor is the owner or lessee of land and removes or causes minerals to be removed from the land and uses the minerals in the performance of a contract for laying pavement or constructing streets, roads or highways, such use does not constitute a sale under the provisions of section 422.42(11), Code of Iowa, 1962, and is not subject to sales tax.

"8. The mixing of crushed rock, sand and gravel with fluxing oil or similar materials and heating the mixture to regulated temperatures before using is not manufacturing by one whose principal business is laying pavement or constructing streets, roads or highways. And if a person so processing such materials uses the processed materials in the performance of a con-

tract for laying pavement or constructing streets, roads or highways, such use does not constitute a sale under the provisions of section 422.42(11), Code of Iowa, 1962, and therefore is not subject to sales tax. Likewise, the combining of crushed rock or gravel, sand, cement and water and applying the same to prepared road surfaces is not manufacturing by one whose principal business is laying pavement or constructing streets, roads or highways and the cost of such processing is not subject to sales tax.

"9. When sand, gravel, stone, rock or other minerals have been removed from their natural deposit and are then sold for use by the purchaser thereof as the ultimate consumer, a sale of tangible personal property is involved and such sale is subject to sales or use tax.

"10. When crushed rock, sand or gravel are mixed with fluxing oil or similar materials and such mixtures heated to regulated temperatures and after such processing are sold for use by the purchaser thereof as the ultimate consumer, a sale of tangible personal property is involved and such sale is subject to sales or use tax.

"11. When sand, gravel, stone or rock are combined with cement and water and the resulting combination is sold for use by the purchaser thereof as the ultimate consumer, a sale of tangible personal property is involved and such sale is subject to sales or use tax.

Rules six through eleven are intended to implement section 422.42(11), Code of Iowa, 1962, as interpreted by *Associated General Contractors vs. Iowa State Tax Commission* 123 NW 2d 922.