



THOMAS J. VILSACK
GOVERNOR

OFFICE OF THE GOVERNOR
May 30, 2003

SALLY J. PEDERSON
LT. GOVERNOR

The Honorable Chester Culver
Secretary of State
State Capitol Building
LOCAL

Dear Mr. Secretary:

I hereby transmit:

House File 391, an Act establishing a pilot program for the development of cogeneration facilities, providing for the development of ratemaking principles and rates for pilot program facilities, and providing for a future repeal.

House File 644, an Act providing for manure application requirements, providing for fees, making penalties applicable, and providing effective dates.

House File 654, an Act relating to the exemption of sand handling and core and mold making equipment used in the mold making process from sales and use taxes, providing refunds, and including effective and retroactive applicability date provisions.

House File 672, an Act relating to the regulation of adult day care services, providing for penalties, and providing an effective date.

House File 689, an Act relating to ethanol blended gasoline, by providing for tax credits and for their retroactive applicability, providing for refunds, and providing for an effective date.

The above House Files are hereby approved this date.

Sincerely,

Thomas J. Vilsack
Governor

TJV:jmc

cc: Secretary of the Senate
Chief Clerk of the House





HOUSE FILE 654

AN ACT

RELATING TO THE EXEMPTION OF SAND HANDLING AND CORE AND MOLD MAKING EQUIPMENT USED IN THE MOLD MAKING PROCESS FROM SALES AND USE TAXES, PROVIDING REFUNDS, AND INCLUDING EFFECTIVE AND RETROACTIVE APPLICABILITY DATE PROVISIONS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section 422.45, Code 2003, is amended by adding the following new subsection:

NEW SUBSECTION. 64. The gross receipts from the sale or rental of core and mold making equipment and sand handling equipment directly and primarily used in the mold making process by a foundry.

Sec. 2. REFUNDS. Refunds of taxes, interest, or penalties which arise from claims resulting from the enactment of section 422.45, subsection 64, in this Act, for sales or rentals of core and mold making equipment and sand handling equipment occurring between July 1, 1997, and the effective date of this Act, shall be limited to six hundred thousand dollars in the aggregate and shall not be allowed unless refund claims are filed prior to October 1, 2003, notwithstanding any other provision of law. If the amount of claims totals more than six hundred thousand dollars in the aggregate, the department of revenue and finance shall prorate the six hundred thousand dollars among all claimants in relation to the amounts of the claimants' valid claims. However, notwithstanding any other provision of law, each valid refund claim shall be paid by the department of revenue and finance in five equal installments, or as equal as possible, over five fiscal years beginning with the fiscal

year beginning July 1, 2003. Claimants shall not be entitled to interest on any installments.

Sec. 3. EFFECTIVE DATE AND RETROACTIVE APPLICABILITY PROVISION. This Act, being deemed of immediate importance, takes effect upon enactment and applies retroactively to July 1, 1997.



CHRISTOPHER C. RANTS

Speaker of the House,



MARY E. KRAMER

President of the Senate

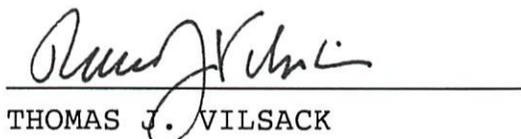
I hereby certify that this bill originated in the House and is known as House File 654, Eightieth General Assembly.



MARGARET THOMSON

Chief Clerk of the House

Approved May 30, 2003



THOMAS J. VILSACK

Governor