



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 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.

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

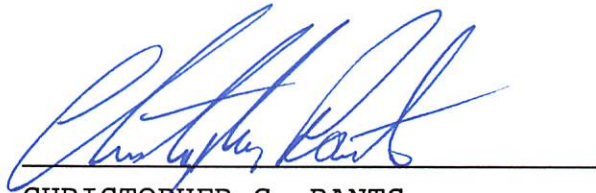
Section 1. Section 214A.2, subsection 3, paragraph c, Code 2003, is amended by striking the paragraph.

Sec. 2. 2001 Iowa Acts, chapter 123, section 6, subsection 2, is amended to read as follows:

2. The ethanol blended gasoline tax credits provided in sections 422.11C and 422.33 apply ~~to tax years~~ beginning ~~on or after~~ January 1, 2002. Notwithstanding the provisions in those sections limiting the tax credits to taxpayers' tax years, the amount of the initial tax credit under these sections for each eligible service station shall be based on the total number of gallons of ethanol blended gasoline sold and dispensed through all metered pumps located at the taxpayer's service station from January 1, 2002, until the beginning of the taxpayer's next fiscal year. The department of revenue and finance shall perform functions, ~~prior to the beginning of that tax year,~~ necessary in order to implement the tax credits.

Sec. 3. REFUNDS. Refunds of taxes, interest, or penalties which arise from claims resulting from the enactment of 2001 Iowa Acts, chapter 123, section 6, subsection 2, as amended in this Act, for sales of ethanol blended gasoline occurring between January 1, 2002, and the effective date of this Act, shall not be allowed unless refund claims are filed prior to October 1, 2003, notwithstanding any other provision of law.

Sec. 4. EFFECTIVE DATE AND RETROACTIVE APPLICABILITY PROVISION. This Act, being deemed of immediate importance, takes effect upon enactment and applies retroactively to January 1, 2002.



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 689, Eightieth General Assembly.



MARGARET THOMSON
Chief Clerk of the House

Approved May 30, 2003



THOMAS J. VILSACK
Governor