

February 10, 1970
Appropriations, *Pass as amended 3/3*

HOUSE FILE 1232

By COMMITTEE ON CONSERVATION
AND RECREATION

Passed House, Date *2-17-70* Passed Senate, Date *4-7-70*

Vote: Ayes *105* Nays *7* Vote: Ayes *35* Nays *17*

Approved.....

Passed House as amended by Senate and further amended by House 4-8-70 page 99, page 3 **A BILL FOR** *Passed Senate as further amended by House 4-7-70 page 46, page 7*

1 An Act discontinuing the refund of tax on motor fuel used in
2 watercraft, and allocating such moneys to the state con-
3 servation fund, and providing for a legislative service
4 bureau study relative thereto.

5 *Be It Enacted by the General Assembly of the State of Iowa:*

6 Section 1. Chapter two hundred thirteen (213), section
7 one (1), Acts of the Sixty-third General Assembly, First
8 Session, which repeals section three hundred twenty-four
9 point seventy-eight (324.78), Code 1966, and enacted a
10 substitute therefor, is hereby amended by adding the following:

11 "Before the preceding credits are made for the fiscal year
12 beginning July 1, 1970, the amount of five hundred thousand
13 dollars, which it is hereby determined represents the net
14 proceeds of motor fuel tax attributable to motor fuel used
15 in watercraft, shall be placed in a separate fund, which is
16 hereby created and designated as the 'marine fuel tax fund'.
17 All moneys derived from the excise tax on the sale of motor
18 fuel used in watercraft shall be deposited in the marine fuel
19 tax fund and shall be subject to appropriation by the general
20 assembly to the state conservation commission for use in its
21 recreational boating program, which may include but shall not
22 be limited to:

23 1. Acquisition, development and maintenance of access to
24 public boating waters.

25 2. Development and maintenance of boating facilities and

1 navigation aids.

2 3. Administration, operation and maintenance of the
3 recreation boating division of the conservation commission.

4 4. Acquisition, development and maintenance of recreation
5 facilities associated with recreation boating."

6 Sec. 2. Section three hundred twenty-four point sixteen
7 (324.16) Code 1966, as amended by chapter two hundred eighty-
8 seven (287), section eleven (11), Acts of the Sixty-second
9 General Assembly, which is amended by chapter one hundred
10 ten (110), section thirty-four (34), Acts of the Sixty-third
11 General Assembly, First Session, and chapter two hundred
12 eighty-eight (288), section seven (7), Acts of the Sixty-
13 second General Assembly, is further amended by inserting in
14 line four (4) after the word "vehicles" the words "or water-
15 craft".

16 Sec. 3. Section three hundred twenty-four point seventeen
17 (324.17), Code 1966, as amended by chapter two hundred eighty-
18 seven (287), section twelve (12), Acts of the Sixty-second
19 General Assembly, and chapter two hundred eighty-eight (288),
20 section twenty-three (23), Acts of the Sixty-second General
21 Assembly, which is amended by chapter one hundred ten (110),
22 section forty (40), Acts of the Sixty-third General Assembly,
23 First Session, is further amended as follows:

24 1. By striking from line six (6) the words "or boats".

25 2. By inserting in line seven (7) after the word "than"
26 the words "in watercraft or".

27 3. By inserting in subsection four (4), line three (3),
28 after the word "in" the words "watercraft or".

29 4. By inserting in subsection five (5), line two (2),
30 after the word "for" the words "watercraft or".

31 Sec. 4. During the fiscal year beginning July 1, 1970,
32 the legislative service bureau shall conduct a study to
33 determine the percentage of total motor fuel tax collected
34 which is attributable to motor fuel used in watercraft. The
35 percentage determined by the study shall be applied in the

- 1 Amend House File 1232 as follows:
- 2 Strike on page 2 all of line 35 after the word
- 3 "be", and on page 3, line 1 the words "following years
- 4 to determine", and insert in lieu thereof the following:
- 5 "used by the legislature in determining".

Offered from the floor and adopted
March 17, 1970

WELDEN of Hardin

- 1 Amend House File 1232 as follows:
- 2 1. Page 1, by striking all of lines 11 through 16
- 3 and inserting in lieu thereof the following: "There is
- 4 hereby created a marine fuel tax fund. Such fund shall
- 5 represent the net proceeds of motor fuel tax attributable
- 6 to motor fuel used in watercraft."
- 7 2. By striking all of the title after the word "Act"
- 8 and inserting in lieu thereof the following: "relating to
- 9 motor fuel used in watercraft, the creation of a marine
- 10 fuel tax fund, and the allocation of such fund to the use
- 11 of the conservation commission."

Offered from the floor and adopted
March 17, 1970
In: Appropriations

TIEDEN of Clayton

SENATE AMENDMENT TO HOUSE FILE 1232

- 1 Amend House File 1232, as amended and passed by the House, as
- 2 follows:
- 3 1. Page 1, by striking lines 10 through 12, inclusive, and
- 4 inserting in lieu thereof the following:
- 5 "Before the preceding credits are made for the fiscal
- 6 year beginning July 1, 1970, the amount of thirty-five
- 7 thousand (35,000) dollars, which it is hereby determined
- 8 represents the net proceeds of motor fuel tax attributable
- 9 to motor fuel used in watercraft, shall be placed in a separate
- 10 fund, which is hereby created and designated as the 'marine
- 11 fuel tax fund'."
- 12 2. Page 3, by inserting after line 8 the following new
- 13 sections:
- 14 a. "There is hereby appropriated from the marine fuel tax
- 15 fund to the state conservation commission for the fiscal
- 16 year beginning July 1, 1970 and ending June 30, 1971 the sum
- 17 of thirty-five thousand (35,000) dollars, or so much thereof
- 18 as may be necessary, for the purpose of expanding the boating
- 19 safety and education program and for the acquisition and
- 20 development of boating access to public waters."
- 21 b. "Section three hundred twenty-four point seventeen (324.17),
- 22 Code 1966, is hereby amended by inserting at the end a new
- 23 paragraph:
- 24 'A commercial fisherman, licensed and operating under
- 25 sections one hundred nine point one hundred six (109.106)
- 26 through one hundred nine point one hundred sixteen (109.116),
- 27 inclusive, and section one hundred ten point one (110.1) of the
- 28 Code shall be entitled to receive a motor fuel tax refund under
- 29 this section.'"
- 30 3. Amend the title by inserting in line 2 after the word
- 31 "allocation" the words "and appropriation".

Received from the Senate
April 7, 1970

Amend the Senate amendment to House File 1232 as follows:
1 By inserting in line 24 after the word "A" the words
2 "bona fide".

3 By striking lines 25 and 26, and the words "inclusive,
4 and" from line 27 and inserting in lieu thereof the following:
5 "an owner's certificate for commercial fishing gear issued
6 pursuant to".

Offered from the floor and adopted
April 8, 1970

TIEDEN of Clayton

*House concurred
in amendment as
amended 4/8*

- 1 following years to determine the amount of motor fuel tax
- 2 which shall be credited to the marine fuel tax fund. The
- 3 legislative service bureau shall use the most appropriate
- 4 method available in conducting the study. The state con-
- 5 servation commission and the department of revenue shall
- 6 cooperate with the legislative service bureau in conducting
- 7 the study. The study shall be reviewed, and the applicable
- 8 percentage recomputed, at least once every four years.

EXPLANATION

This Act provides that funds obtained from taxing motor fuels, which are presently available to persons as refunds who use such fuel in watercraft, shall be made available to the state conservation commission for the purposes stated in section 1 of the Act. The figure \$500,000 has been determined to be representative of such funds, although the manner of accounting for such funds makes it virtually impossible to get a completely accurate figure. The Act provides that the Legislative Service Bureau shall determine as nearly as accurately as possible, the exact amount of funds which would be available to users of watercraft during the next fiscal year, so that a percentage figure of motor fuel taxes can be permanently allocated by statute and updated every four years. It will be necessary for the department of revenue to change its accounting procedures in regard to motor fuel tax refunds in order for the Legislative Service Bureau to conduct this study, which can be done administratively.

- 1 Amend House File 1232 as follows:
- 2 1. Page 1, line 18, by inserting after the word "watercraft"
- 3 the words and numbers "after July 1, 1971".
- 4 2. Page 1, line 19, by inserting a period after the word "fund".
- 5 3. Page 1, line 19, by striking the word "and" and inserting
- 6 in lieu thereof the words "Moneys in such fund".

Filed - *September 23, 1970*
 March 3, 1970

COMMITTEE ON APPROPRIATIONS
 JOHN CAMP, Chairman

- 1 Amend House File 1232 as follows:
- 2 1. Page 1, by inserting after line 22 the following:
- 3 "1. Dredging and renovation of natural lakes of this state."
- 4 2. Pages 1 and 2, by renumbering the subsections.
- 5 3. Page 2, by inserting after line 5 the following:
- 6 "The state conservation commission shall establish an order
- 7 of priority based upon need for the use of funds provided for by
- 8 this section. Funds shall first be used for dredging and the
- 9 renovation of natural lakes of this state and thereafter for
- 10 such needs as contained in the state conservation commission's
- 11 order of priority."

*Section 1232
 3/7*

Filed - *March 7, 1970*
 March 9, 1970

BAKER of Boone

- 1 Amend the Senate amendment to House File 1232 as follows:
- 2 1. By inserting in line 24 after the word "A" the words
- 3 "bona fide".
- 4 2. By striking lines 25 and 26, and the words "inclusive,
- 5 and" from line 27 and inserting in lieu thereof the following:
- 6 "an owner's certificate for commercial fishing gear issued
- 7 pursuant to".

Offered from the floor and adopted
April 8, 1970

TIEDEN of Clayton