

S. Conf. Com. - 5/4 (1105)
Hansen, Ch., Lamborn, Shaff, Blouin & Hill
N. - Miller, Ch.; Anderson, Clark, Middleswart, & Norland 5/4 (1163)

FEB 2 1973

Place On Calendar
See Ways and Means 4/8/73, Page 3/5
House File 122
Curtis, Chairman
Lamborn
Hill

HOUSE FILE 122
By COMMITTEE ON WAYS AND MEANS

Passed House, Date 2-7-73 (273) Passed Senate, Date 3-22-73 (628)
Vote: Ayes 78 Nays 15 Vote: Ayes 33 Nays 14
Approved 5-24-73

*Failed Senate after motion to reconsider
20-22 (1014) 4/26
Motion to reconsider filed 4/26 (1015)
motion prevailed 5/4 (1104)*

A BILL FOR

1 An Act to repeal the use tax exemption for tangible personal
2 property used in interstate transportation or commerce.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
4

Conference Committee Appointed
Senate *House*
Hansen *Miller*
Blouin *Clark*
Shaff *Middleswart*
Norland

Bill as amended by Conference Committee
Passed Senate 5-15 (1254) 46-0 *Passed House 5-14-73 (1314) 75-11*

REPORT OF THE CONFERENCE COMMITTEE ON HOUSE FILE 122

To the President of the Senate and the Speaker of the House of Representatives:

We, the undersigned members of the conference committee appointed to consider the difference between the Senate and the House of Representatives on House File 122, a bill for an Act to repeal the use tax exemption for tangible personal property used in interstate transportation or commerce, respectfully submit the following recommendation:

1. That the Senate recede from its amendment to House File 122.

On the part of the Senate:
Williard R. Hansen, Chairman
Michael T. Blouin
Roger J. Shaff

On the part of the House:
Floyd H. Millen, Chairman
John H. Clark
James I. Middleswart
Lowell E. Norland

Filed
May 10, 1973

House adopted 5/14
Senate " 5/15

1 Section 1. Section four hundred twenty-three point four
2 (423.4), Code 1973, is amended by striking subsection two (2).

3 Sec. 2. This Act, being deemed of immediate importance,
4 shall take effect and be in force from and after its publi-
5 cation in the Muscatine Journal, a newspaper published in
6 Muscatine, Iowa, and in the Ames Daily Tribune, a newspaper
7 published in Ames, Iowa.

8 EXPLANATION

9 This bill eliminates current exemptions from the use tax
10 for tangible personal property used in interstate transpor-
11 tation and interstate commerce.

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*Proof of Publication 6/1/73 (1575) (H.F. 614 (1673))
Journal 5/29; Tribune 5/26*

HOUSE FILE 122
FISCAL NOTE

Date prepared February 2, 1973

Requested by Committee on Ways and Means.

Prepared in regard to H.F. 122 - An Act to repeal the use tax exemption for interstate commerce and transportation. Following is the fiscal effect in dollars of the legislative proposal as required by Senate Rule 31.

It is estimated that an additional \$2,000,000 would accrue to the Road Use Tax Fund.

Source: Department of Revenue
J. Elliott Hibbs, Research Division

Filed
March 20, 1973

GERRY D. RANKIN
Legislative Fiscal Director

AMENDMENT S-221 ON HOUSE FILE 122
FISCAL NOTE
SENATE

Date prepared March 20, 1973

Requested by Senator Lamborn.

Prepared in regard to Amendment S-221 on House File 122 - An act to repeal the use tax exemption for interstate commerce and transportation. Following is the fiscal effect in dollars of the legislative proposal as required by Senate Rule 31.

No fiscal estimate available. No information is available on the proportion of in-state miles to total miles.

Source: Department of Revenue.

Filed
March 20, 1973

GERRY D. RANKIN
Legislative Fiscal Director

S-278

1 Amend House File 122, page 1, line 2, by inserting after
2 the word "commerce" the following: "and exempting
3 certain commercial vehicles from the use tax".

S-278 Filed and adopted
March 22, 1973

By LAMBORN

S-221

1 Amend House File 122, as passed by the House, page 2,
2 by inserting after line 2, the following new section:

3 Sec. _____. Section four hundred twenty-three point
4 four (423.4), Code 1973, is amended by adding the fol-
5 lowing new subsection:

6 NEW SUBSECTION. Commercial vehicles as defined in
7 subsection three (3) of section three hundred twenty-
8 six point two (326.2) of the Code shall be exempt from
9 the tax imposed by this chapter to the extent provided
10 in this subsection.

11 a. Any commercial vehicle with a gross weight ex-
12 ceeding eight thousand pounds shall be subject to the
13 tax imposed under this chapter in the proportion that
14 the total miles traveled in this state by the total
15 fleet of an owner of commercial vehicles bears to the
16 total miles traveled by the total fleet.

17 b. The tax shall be based upon the operation of com-
18 mercial vehicles for the preceding year as defined in
19 subsection ten (10) of section three hundred twenty-six
20 point two (326.2) of the Code.

21 c. The director of revenue and the executive secre-
22 tary of the Iowa reciprocity board shall cooperate in
23 determining the rates to be applied. The director of

24 nue shall have access to all information held by the

25 reciprocity board in order to compute the amount of tax
Iowa
due.

S-221 Filed - *adopted 3/20*
March 7, 1973

By HILL and LAMBORN

1 Amend House File 122, page 2, by striking all of
2 lines 1 and 2 and inserting in lieu thereof the
3 following:

4 "Section 1. Section four hundred twenty-three
5 point four (423.4), Code 1973, is amended by
6 striking subsection two (2) and inserting in lieu
7 thereof the following:

8 2. Motor trucks with an unladen weight in
9 excess of eight thousand pounds, truck tractors, and
10 truck trailers, as defined in section three hundred
11 twenty-one point one (321.1) of the Code, when
12 during the first two years more than fifty percent
13 of the use determined by miles travelled or
14 property transported was in interstate transportation
15 for compensation."

Filed *Sept 2-7-73*
February 6, 1973

By ANDERSON of Ringgold
WEST of Marshall

SENATE AMENDMENT TO HOUSE FILE 122

1 Amend House File 122, as passed by the House, as follows:
2 1. Page 2, by inserting after line 2, the following new
3 section:

4 Sec. ____ . Section four hundred twenty-three point
5 four (423.4), Code 1973, is amended by adding the follow-
6 ing new subsection:

7 NEW SUBSECTION. Commercial vehicles as defined in
8 subsection three (3) of section three hundred twenty-six
9 point two (326.2) of the Code shall be exempt from the
10 tax imposed by this chapter to the extent provided in
11 subsection. this

12 a. Any commercial vehicle with a gross weight exceed-
13 ing eight thousand pounds shall be subject to the tax
14 imposed under this chapter in the proportion that the
15 miles traveled in this state by the total fleet of an total
16 of commercial vehicles bears to the total miles traveled owner
17 the total fleet. by

18 b. The tax shall be based upon the operation of com-
19 mercial vehicles for the preceding year as defined in sub
20 section ten (10) of section three hundred twenty-six
21 two (326.2) of the Code. point

22 c. The director of revenue and the executive secre-
23 tary of the Iowa reciprocity board shall cooperate in deter
24 mining the rates to be applied. The director of revenue
25 shall have access to all information held by the Iowa
26 reciprocity board in order to compute the amount of tax due.

27 2. Page 1, line 2, by inserting after the word
28 the following: "and exempting certain commercial "commerce"
29 from the use tax". vehicles

Received from the Senate
March 26, 1973

*House refused to concur 3/28
Motion to rescind prevailed
by their voting yea nays 4/2*

*Le Governor of Missouri to be read
Director presented on Amendment
April - May 1973 55/473 (1106)*