

Referred Transportation 1/4/84
H. pass per 5001 (H. 60)

Reprint 1/19/84

MADE IN IOWA

HOUSE FILE 508

Place On Calendar

BY COMMITTEE ON TRANSPORTATION

(Formerly Study Bill 262)

Passed House, Date 1-16-84 (p. 81) Passed Senate, Date 2-6-84 (P. 375)
Vote: Ayes 95 Nays 0 Vote: Ayes 45 Nays 0
Approved May 2, 1984

A BILL FOR

1 An Act to eliminate annual registration plates for motor fuel
2 transporters and providing that persons without motor
3 fuel tax permits have certain duties and responsibilities.

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

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HF 508

1 Section 1. Section 324.12, subsection 1, Code 1983, is
2 amended to read as follows:

3 1. There shall be carried on every vehicle, while in use
4 in transportation service ~~requiring-that-it-be-registered~~
5 ~~under-the-preceding-section~~, a serially numbered manifest
6 in form satisfactory to the department of revenue on which
7 shall be entered the following information as to the cargo
8 of motor fuel being moved in the vehicle: The date and place
9 of loading, the place to be unloaded, the person for whom
10 it is to be delivered, the nature and kind of product, and
11 the amount ~~thereof~~ of product, and ~~such~~ other information
12 ~~as-is~~ called for in the forms prescribed or approved by the
13 department of revenue. The manifest covering each load
14 transported, upon consummation of the delivery, shall be
15 completed showing the date and place of actual delivery and
16 the person to whom actually delivered and shall be kept as
17 a permanent record for a period of three years, ~~provided,~~
18 ~~however,-that.~~ However, the record of the manifest of past
19 cargoes need not be carried on the conveyance but must be
20 preserved by the carrier for the inspection of the department
21 of revenue. A carrier subject to this subsection may with
22 the approval of the department of revenue when distributing
23 for a licensee substitute the loading and delivery evidence
24 required in subsection 2 ~~of-this-section~~.

25 Sec. 2. Section 324.53, unnumbered paragraphs 2 and 3,
26 Code 1983, are amended to read as follows:

27 Persons choosing not to make advance arrangements with
28 the state department of transportation by procuring a permit
29 are not relieved of their responsibility to purchase motor
30 fuel and special fuel commensurate with their use of the
31 state's highway system. When there is reasonable cause to
32 believe that there is evasion of the fuel tax on commercial
33 motor vehicles, the state department of transportation may
34 audit persons not holding a permit. Audits shall be conducted
35 pursuant to section 324.55. The state department of transpor-

1 tation shall collect all taxes due and refund any overpayment.

2 A permanent permit may be obtained upon application to
3 the state department of transportation. A fee of five ten
4 dollars shall be charged for each permit issued. The holder
5 of a permanent permit shall have the privilege of bringing
6 into this state in the fuel supply tanks of commercial motor
7 vehicles any amount of motor fuel or special fuel to be used
8 in the operation of the vehicles and for that privilege shall
9 pay Iowa motor fuel or special fuel taxes as provided in
10 section 324.54. A single trip interstate permit ~~as provided~~
11 ~~for in this section~~ may be obtained from the state department
12 of transportation. A fee of twelve dollars shall be charged
13 for each individual single trip interstate permit issued.
14 A single trip interstate permit ~~shall be~~ is subject to the
15 following provisions and limitations:

16 Sec. 3. Section 324.55, unnumbered paragraph 2, Code 1983,
17 is amended to read as follows:

18 The state department of transportation within a period
19 of one year from the issuance of a permanent interstate fuel
20 permit may audit the records of the permittee for the two
21 years preceding the issuance of the permit. The state
22 department of transportation shall collect all taxes due had
23 the permittee been licensed for the two years prior to the
24 issuance of the permit and shall refund any overpayment
25 pursuant to section 324.54. When, as a result of an audit,
26 fuel taxes unpaid and due the state of Iowa exceed five hundred
27 dollars or a refund for overpayment of fuel taxes is due the
28 permittee, such the audit shall be at the expense of the
29 person whose records are being audited. However, if an audit
30 of records maintained under this section is made outside the
31 state of Iowa in a state which requires payment of the costs
32 for similar audits performed by officials or employees of
33 the other state when made in Iowa, then all costs of audits
34 performed outside of Iowa in ~~such the~~ the other state shall be
35 at the expense of the person whose records are audited.

25-1 Sec. 4. Section 324.76, unnumbered paragraphs 1 and 2,
2 Code 1983, are amended to read as follows:

3 Authority is given to the department of revenue to enforce
4 the provisions of this chapter except division III and ~~sections~~
5 ~~324-14~~ and section 324.52. Employees of the department of
6 revenue designated as enforcement employees shall have the
7 power of peace officers in the performance of such duties.

8 Authority to enforce division III and ~~sections-324-14~~ and
9 section 324.52, is given to the state department of
10 transportation. Employees of the department of transportation
11 designated enforcement employees shall have the power of peace
12 officers in the performance of their duties; however, they
13 shall not be considered members of the Iowa highway safety
14 patrol. The department of transportation shall furnish
15 enforcement employees with necessary equipment and supplies
16 in the same manner as provided in section 80.18, including
17 uniforms which are distinguishable in color and design from
18 those of the Iowa highway safety patrol. Enforcement employees
19 shall be furnished and shall conspicuously display badges
20 of authority.

21 Sec. 5. Section 805.8, subsection 2, paragraph o, Code
22 1983, is amended to read as follows:

23 o. For violations of ~~sections-324-14~~, section 324.52 or
24 324.74, subsections 2 and 6, the scheduled fine is ten dollars.

25 Sec. 6. Sections 324.11, 324.14, 326.34, 326.35, 324.36,
26 and 326.38, Code 1983, are repealed.

27 EXPLANATION

28 The bill eliminates the use of annual registration plates
29 for motor fuel transporters and the use of single cab cards.
30 The bill also provides that where a refund for overpayment
31 of fuel taxes is due a permit holder, the permit holder shall
32 pay the costs of the audit. The bill takes effect July 1
33 following enactment.

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HOUSE FILE 508

H-5001

- 1 Amend House File 508 as follows:
- 2 1. Page 3, by striking lines 21 through 24 and
- 3 inserting in lieu thereof the following:
- 4 "~~Sec. _____~~ Section 805.8, subsection 2, paragraph
- 5 p. Code Supplement 1983, is amended to read as follows:
- 6 p. For violations of ~~sections-324-14~~ section
- 7 324.52 or 324.74, subsections 2 and 6, the scheduled
- 8 fine is ten dollars."

H-5001 FILED JANUARY 11, 1984 BY COMMITTEE ON TRANSPORTATION
Adopted 1/16/84 (p. 80)

HOUSE FILE 508

H-5002

- 1 Amend amendment H-3367 to House File 508 as follows:
- 2 1. Page 1, line 3, by inserting after the word
- 3 "thereof" the following: "the figures "326.36, 326.37,"."

H-5002 FILED JANUARY 16, 1984 BY WOODS of Polk
ADOPTED (p. 81)

H-3276

1 Amend House File 508 as follows:

2 1. Page 1, by inserting before line 1 the following
3 new section:4 "Section 1. Section 321.37, unnumbered paragraph

5 1, Code 1983, is amended to read as follows:

6 ~~Registration plates issued for a motor vehicle~~7 ~~other than a motorcycle, motorized bicycle or a truck~~8 ~~tractor shall be attached to the motor vehicle, one~~9 ~~in the front and the other in the rear.~~ The10 registration plate issued for a motor vehicle,11 motorcycle, motorized bicycle, or other vehicle12 required to be registered hereunder under this chap-13 ter, other than a truck tractor, shall be attached

14 to the rear of the vehicle. The registration plate

15 issued for a truck tractor shall be attached to the

16 front of the truck tractor. The special plate issued

17 to a dealer shall be attached on the rear of the

18 vehicle when operated on the highways of this state."

19 2. Renumber sections and correct internal

20 references as necessary in accordance with this

21 amendment.

H-3276 FILED MARCH 17, 1983 BY SCHNEKLOTH of Scott

Filed not germane 4/5/83 (p. 1082)

HOUSE FILE 508

H-3295

1 Amend House File 508 as follows:

2 1. Page 2, line 27, by inserting after the word

3 "refund" the words "of more than five hundred dollars".

H-3295 FILED MARCH 18, 1983 BY WOODS of Polk

Adopted 4/6/84 (p. 80)

HOUSE FILE 508

H-3367

1 Amend House File 508 as follows:

2 1. Page 3, line 25, by striking the figure "324.36"

3 and inserting in lieu thereof the figure "326.36".

H-3367 FILED MARCH 24, 1983 BY WOODS of Polk

Adopted as amended by 5001 4/6/84 (p. 81)

HOUSE FILE 508

H-3514

1 Amend House File 508 as follows:

2 1. Page 3, line 4, by striking the word "and"

3 and inserting in lieu thereof the word "and".

4 2. Page 3, line 5, by striking the word and figure

5 "section 324.52" and inserting in lieu thereof the6 figure "324-52".

7 3. Page 3, line 8, by striking the word "and"

8 and inserting in lieu thereof the word "and".

9 4. Page 3, line 9, by striking the word and figure

10 "section 324.52" and inserting in lieu thereof the11 figure "324-52".

H-3514 FILED APRIL 5, 1983

Adopted 4/6/84 (p. 81)

BY MUHLBAUER of Crawford

HOUSE FILE 508

*Amendment 1/23
Amend for 5068
& to Pass 2/1 (p. 296)*

Transportation
Coleman, Chair
Doyle
Jensen

HOUSE FILE 508

BY COMMITTEE ON TRANSPORTATION

(As Amended and Passed by the House)

Passed House, Date 4-2-84 (p. 1566) Passed Senate, Date 2-6-84 (p. 325)

Vote: Ayes 97 Nays 0 Vote: Ayes 45 Nays 0

Approved May 2, 1984

A BILL FOR

- 1 An Act to eliminate annual registration plates for motor fuel
- 2 transporters and providing that persons without motor
- 3 fuel tax permits have certain duties and responsibilities.
- 4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

HOUSE FILE 508

S-5068

- 1 Amend House File 508 as amended, passed, and
- 2 reprinted by the House as follows:
- 3 1. Page 2, by striking lines 27 and 28 and
- 4 inserting in lieu thereof the words "dollars, such
- 5 the audit".

S-5068 FILED

FEBRUARY 1, 1984

Adopted 2/6 (p 325)

BY COMMITTEE ON TRANSPORTATION

C. JOSEPH COLEMAN, CHAIR

SENATE AMENDMENT TO HOUSE FILE 508

H-5108

- 1 Amend House File 508 as amended, passed, and
- 2 reprinted by the House as follows:
- 3 1. Page 2, by striking lines 27 and 28 and
- 4 inserting in lieu thereof the words "dollars, such
- 5 the audit".

H-5108 FILED FEBRUARY 8, 1984

RECEIVED FROM THE SENATE

House concurred 4/2 (p. 1560)

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1 Section 1. Section 324.12, subsection 1, Code 1983, is
2 amended to read as follows:

3 1. There shall be carried on every vehicle, while in use
4 in transportation service ~~requiring that it be registered~~
5 ~~under the preceding section~~, a serially numbered manifest
6 in form satisfactory to the department of revenue on which
7 shall be entered the following information as to the cargo
8 of motor fuel being moved in the vehicle: The date and place
9 of loading, the place to be unloaded, the person for whom
10 it is to be delivered, the nature and kind of product, and
11 the amount ~~thereof~~ of product, and ~~such~~ other information
12 ~~as is~~ called for in the forms prescribed or approved by the
13 department of revenue. The manifest covering each load
14 transported, upon consummation of the delivery, shall be
15 completed showing the date and place of actual delivery and
16 the person to whom actually delivered and shall be kept as
17 a permanent record for a period of three years, ~~provided,~~
18 ~~however, that.~~ However, the record of the manifest of past
19 cargoes need not be carried on the conveyance but must be
20 preserved by the carrier for the inspection of the department
21 of revenue. A carrier subject to this subsection may with
22 the approval of the department of revenue when distributing
23 for a licensee substitute the loading and delivery evidence
24 required in subsection 2 ~~of this section~~.

25 Sec. 2. Section 324.53, unnumbered paragraphs 2 and 3,
26 Code 1983, are amended to read as follows:

27 Persons choosing not to make advance arrangements with
28 the state department of transportation by procuring a permit
29 are not relieved of their responsibility to purchase motor
30 fuel and special fuel commensurate with their use of the
31 state's highway system. When there is reasonable cause to
32 believe that there is evasion of the fuel tax on commercial
33 motor vehicles, the state department of transportation may
34 audit persons not holding a permit. Audits shall be conducted
35 pursuant to section 324.55. The state department of transpor-

1 tation shall collect all taxes due and refund any overpayment.

2 A permanent permit may be obtained upon application to
3 the state department of transportation. A fee of five ten
4 dollars shall be charged for each permit issued. The holder
5 of a permanent permit shall have the privilege of bringing
6 into this state in the fuel supply tanks of commercial motor
7 vehicles any amount of motor fuel or special fuel to be used
8 in the operation of the vehicles and for that privilege shall
9 pay Iowa motor fuel or special fuel taxes as provided in
10 section 324.54. A single trip interstate permit ~~as provided~~
11 ~~for in this section~~ may be obtained from the state department
12 of transportation. A fee of twelve dollars shall be charged
13 for each individual single trip interstate permit issued.
14 A single trip interstate permit ~~shall be~~ is subject to the
15 following provisions and limitations:

16 Sec. 3. Section 324.55, unnumbered paragraph 2, Code 1983,
17 is amended to read as follows:

18 The state department of transportation within a period
19 of one year from the issuance of a permanent interstate fuel
20 permit may audit the records of the permittee for the two
21 years preceding the issuance of the permit. The state
22 department of transportation shall collect all taxes due had
23 the permittee been licensed for the two years prior to the
24 issuance of the permit and shall refund any overpayment
25 pursuant to section 324.54. When, as a result of an audit,
26 fuel taxes unpaid and due the state of Iowa exceed five hundred
27 dollars or a refund of more than five hundred dollars for
28 overpayment of fuel taxes is due the permittee, such the audit
29 shall be at the expense of the person whose records are being
30 audited. However, if an audit of records maintained under
31 this section is made outside the state of Iowa in a state
32 which requires payment of the costs for similar audits
33 performed by officials or employees of the other state when
34 made in Iowa, then all costs of audits performed outside of
35 Iowa in such the other state shall be at the expense of the

1 person whose records are audited.

2 Sec. 4. Section 324.76, unnumbered paragraphs 1 and 2, Code
3 1983, are amended to read as follows:

4 Authority is given to the department of revenue to enforce
5 the provisions of this chapter except division III ~~and sections~~
6 ~~324-14 and 324-52~~. Employees of the department of revenue
7 designated as enforcement employees shall have the power of
8 peace officers in the performance of such duties.

9 Authority to enforce division III ~~and sections 324-14 and~~
10 ~~324-52~~, is given to the state department of transportation.
11 Employees of the department of transportation designated
12 enforcement employees shall have the power of peace officers
13 in the performance of their duties; however, they shall not
14 be considered members of the Iowa highway safety patrol.
15 The department of transportation shall furnish enforcement
16 employees with necessary equipment and supplies in the same
17 manner as provided in section 80.18, including uniforms which
18 are distinguishable in color and design from those of the
19 Iowa highway safety patrol. Enforcement employees shall be
20 furnished and shall conspicuously display badges of authority.

21 Sec. 5. Section 805.8, subsection 2, paragraph p, Code
22 Supplement 1983, is amended to read as follows:

23 p. For violations of sections-324-14, section 324.52 or
24 324.74, subsections 2 and 6, the scheduled fine is ten dollars.

25 Sec. 6. Sections 324.11, 324.14, 326.34, 326.35, 326.36,
26 326.37, and 326.38, Code 1983, are repealed.

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HOUSE FILE 508

AN ACT

TO ELIMINATE ANNUAL REGISTRATION PLATES FOR MOTOR FUEL TRANSPORTERS AND PROVIDING THAT PERSONS WITHOUT MOTOR FUEL TAX PERMITS HAVE CERTAIN DUTIES AND RESPONSIBILITIES.

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

Section 1. Section 324.12, subsection 1, Code 1983, is amended to read as follows:

1. There shall be carried on every vehicle, while in use in transportation service ~~requiring that it be registered under the preceding section~~, a serially numbered manifest in form satisfactory to the department of revenue on which shall be entered the following information as to the cargo of motor fuel being moved in the vehicle: The date and place of loading, the place to be unloaded, the person for whom it is to be delivered, the nature and kind of product, and the amount ~~thereof of product~~, and ~~such~~ other information ~~as is called for in the forms prescribed or approved by the department of revenue~~. The manifest covering each load transported, upon consummation of the delivery, shall be completed showing the date and place of actual delivery and the person to whom actually delivered and shall be kept as a permanent record for a period of three years, ~~provided, however, that~~. However, the record of the manifest of past cargoes need not be carried on the conveyance but must be preserved by the carrier for the inspection of the department

of revenue. A carrier subject to this subsection may with the approval of the department of revenue when distributing for a licensee substitute the loading and delivery evidence required in subsection 2 ~~of this section~~.

Sec. 2. Section 324.53, unnumbered paragraphs 2 and 3, Code 1983, are amended to read as follows:

Persons choosing not to make advance arrangements with the state department of transportation by procuring a permit are not relieved of their responsibility to purchase motor fuel and special fuel commensurate with their use of the state's highway system. When there is reasonable cause to believe that there is evasion of the fuel tax on commercial motor vehicles, the state department of transportation may audit persons not holding a permit. Audits shall be conducted pursuant to section 324.55. The state department of transportation shall collect all taxes due and refund any overpayment.

A permanent permit may be obtained upon application to the state department of transportation. A fee of five ten dollars shall be charged for each permit issued. The holder of a permanent permit shall have the privilege of bringing into this state in the fuel supply tanks of commercial motor vehicles any amount of motor fuel or special fuel to be used in the operation of the vehicles and for that privilege shall pay Iowa motor fuel or special fuel taxes as provided in section 324.54. A single trip interstate permit ~~as provided for in this section~~ may be obtained from the state department of transportation. A fee of twelve dollars shall be charged for each individual single trip interstate permit issued. A single trip interstate permit ~~shall be~~ is subject to the following provisions and limitations:

Sec. 3. Section 324.55, unnumbered paragraph 2, Code 1983, is amended to read as follows:

The state department of transportation within a period of one year from the issuance of a permanent interstate fuel permit may audit the records of the permittee for the two

years preceding the issuance of the permit. The state department of transportation shall collect all taxes due had the permittee been licensed for the two years prior to the issuance of the permit and shall refund any overpayment pursuant to section 324.54. When, as a result of an audit, fuel taxes unpaid and due the state of Iowa exceed five hundred dollars, ~~such~~ the audit shall be at the expense of the person whose records are being audited. However, if an audit of records maintained under this section is made outside the state of Iowa in a state which requires payment of the costs for similar audits performed by officials or employees of the other state when made in Iowa, then all costs of audits performed outside of Iowa in ~~such~~ the other state shall be at the expense of the person whose records are audited.

Sec. 4. Section 324.76, unnumbered paragraphs 1 and 2, Code 1983, are amended to read as follows:

Authority is given to the department of revenue to enforce the provisions of this chapter except division III ~~and sections 324-14 and 324-52~~. Employees of the department of revenue designated as enforcement employees shall have the power of peace officers in the performance of such duties.

Authority to enforce division III ~~and sections 324-14 and 324-52~~ is given to the state department of transportation. Employees of the department of transportation designated enforcement employees shall have the power of peace officers in the performance of their duties; however, they shall not be considered members of the Iowa highway safety patrol. The department of transportation shall furnish enforcement employees with necessary equipment and supplies in the same manner as provided in section 80.18, including uniforms which are distinguishable in color and design from those of the Iowa highway safety patrol. Enforcement employees shall be furnished and shall conspicuously display badges of authority.

Sec. 5. Section 805 8, subsection 2, paragraph p, Code Supplement 1981, is amended to read as follows:

f. For violations of ~~sections 324-14~~, section 224.52 or 324.74, subsections 2 and 6, the scheduled fine is ten dollars.

Sec. 6. Sections 324.11, 324.14, 326.34, 326.35, 326.36, 326.37, and 326.38, Code 1983, are repealed.

DONALD D. AVENSON
Speaker of the House

ROBERT T. ANDERSON
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 508, Seventieth General Assembly.

JOSEPH G'HERN
Chief Clerk of the House

Approved May 2 1984

TERRY E. BRANSTAD
Governor