

FEB 3 1999

ENVIRONMENTAL PROTECTION

HOUSE FILE
BY WITT

196

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to tax exemption requirements for pollution-
2 control property.

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

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HF 196

1 Section 1. Section 427.1, subsection 19, unnumbered
2 paragraph 5, Code 1999, is amended to read as follows:

3 The application for a specific pollution-control or
4 recycling property shall be accompanied by a certificate of
5 the administrator of the environmental protection division of
6 the department of natural resources certifying that the
7 primary use of the pollution-control property is to control or
8 and abate pollution of any air or water of this state or to
9 enhance the quality of any air or water of this state or, if
10 the property is recycling property, that the primary use of
11 the property is for recycling. In the case of a pollution-
12 control property which is a point source as defined in section
13 455B.171, the administrator must also certify that the
14 property is used to reduce the toxicity, odor, or other
15 pollution control measures of pollutants, as defined in
16 section 455B.171, which are or may be discharged.

17 EXPLANATION

18 This bill amends tax exemption certification requirements
19 for pollution-control property. In order to receive the
20 exemption, the bill requires that the administrator of the
21 environmental protection division of the department of natural
22 resources certify that property both controls and abates
23 pollution. If the property is a point source, the bill also
24 requires that the administrator certify that the property is
25 used to reduce the toxicity, odor, or other pollution control
26 measure of pollutants which are or may be discharged. A point
27 source is any discernible, confined, and discrete conveyance
28 from which pollutants are or may be discharged.

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