

Senate File 2265 - Introduced

SENATE FILE 2265
BY COMMITTEE ON LOCAL
GOVERNMENT

(SUCCESSOR TO SSB 3140)

A BILL FOR

1 An Act relating to certain state and local government
2 activities related to vehicle registrations and levee and
3 drainage districts.

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

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DIVISION I

VEHICLE REGISTRATION CREDIT

Section 1. Section 321.46, subsection 3, paragraphs a, b, and d, Code 2014, are amended to read as follows:

a. The credit shall be claimed within six months from the date the vehicle for which credit is granted was sold, ~~transferred~~ traded, or junked. After six months, all credits shall be disallowed.

b. Any credit granted to the owner of a vehicle which has been sold, traded, or junked may only be claimed by that person or that person's spouse toward the annual registration fee for another vehicle purchased by that person or that person's spouse, and the credit may not be sold, transferred, or assigned to any other person.

d. To claim a credit for the unexpired annual registration fee on a junked vehicle, the county treasurer shall disallow any claim for credit unless the owner or the owner's spouse presents a junking certificate or other evidence as required by the department to the county treasurer.

Sec. 2. Section 321.48, subsection 3, Code 2014, is amended to read as follows:

3. In a transaction in which a vehicle is traded to a dealer as defined in chapter 322 or chapter 322C toward the purchase price of another vehicle and each vehicle is owned in whole or in part by the same person or the person's spouse, the person acquiring the vehicle from the dealer shall be entitled to a credit under section 321.46.

Sec. 3. Section 321.52, subsection 3, paragraph c, Code 2014, is amended to read as follows:

c. Within the fourteen-day period, the person who was issued the junking certificate and to whom the vehicle was titled or assigned may surrender to the county treasurer the junking certificate, and upon the person's payment of appropriate fees and taxes and payment of any credit for annual registration fees received ~~by the person~~ for the vehicle under section

1 321.46, subsection 3, the county treasurer shall issue to the
2 person a certificate of title for the vehicle. After the
3 expiration of the fourteen-day period, a county treasurer shall
4 not issue a certificate of title for a junked vehicle for which
5 a junking certificate is issued. The county treasurer shall
6 cancel the record of the vehicle and forward the certificate of
7 title to the department.

8 Sec. 4. Section 321.126, subsection 1, paragraph f,
9 unnumbered paragraph 1, Code 2014, is amended to read as
10 follows:

11 If a vehicle is sold or junked, the owner in whose name the
12 vehicle was registered may make claim to the county treasurer
13 or department for a refund of the sold or junked vehicle's
14 annual registration fee. Also if the owner of a vehicle or the
15 owner's spouse receives a vehicle registration fee credit under
16 section 321.46, subsection 3, and the credit allowed exceeds
17 the amount of the annual registration fee for the vehicle
18 acquired, the owner or the owner's spouse may claim a refund
19 for the balance of the credit. The refund is subject to the
20 following limitations:

21 Sec. 5. Section 321.126, subsection 1, paragraph f,
22 subparagraph (1), Code 2014, is amended to read as follows:

23 (1) If a vehicle registration fee credit has not been
24 received by the owner of the vehicle or the owner's spouse
25 under section 321.46, subsection 3, the refund shall be
26 computed on the basis of the number of unexpired months
27 remaining in the registration year at the time the vehicle was
28 sold or junked. The refund shall be rounded to the nearest
29 whole dollar. Section 321.127, subsection 1, does not apply.

30 DIVISION II

31 TRAILER REGISTRATION

32 Sec. 6. Section 321.105A, subsection 2, paragraph c,
33 subparagraph (6), Code 2014, is amended to read as follows:

34 (6) Vehicles subject to registration in any state when
35 purchased for rental or registered and titled by a motor

1 vehicle dealer licensed pursuant to chapter 322 for rental use,
2 and held for rental for a period of one hundred twenty days or
3 more and actually rented for periods of sixty days or less by a
4 person regularly engaged in the business of renting vehicles,
5 including but not limited to motor vehicle dealers licensed
6 pursuant to chapter 322 who rent automobiles to users, if the
7 rental of the vehicles is subject to taxation under chapter
8 423C, or persons who rent trailers to users if the rental of
9 the trailers is subject to taxation under chapter 423.

10 DIVISION III

11 LEVEE AND DRAINAGE DISTRICTS

12 Sec. 7. Section 331.552, subsection 35, Code 2014, is
13 amended to read as follows:

14 35. a. Destroy special assessment records required by
15 section 445.11 within the county system after ten years have
16 elapsed from the end of the fiscal year in which the special
17 assessment was paid in full. The county treasurer shall
18 also destroy the resolution of necessity, plat, and schedule
19 of assessments required by section 384.51 after ten years
20 have elapsed from the end of the fiscal year in which the
21 entire schedule was paid in full. This subsection applies to
22 documents described in this subsection that are in existence
23 before, on, or after July 1, 2003.

24 b. Destroy assessment records required by chapter 468 within
25 the county system after ten years have elapsed from the end of
26 the fiscal year in which the assessment was paid in full. The
27 county treasurer shall also destroy the accompanying documents
28 including any resolutions, plats, or schedule of assessments
29 after ten years have elapsed from the end of the fiscal year in
30 which the entire schedule was paid in full. This subsection
31 applies to documents described in this subsection that are in
32 existence before, on, or after July 1, 2014.

33 Sec. 8. Section 468.50, Code 2014, is amended to read as
34 follows:

35 **468.50 Levy — interest.**

1 When the board has finally determined the matter of
2 assessments of benefits and apportionment, the board shall
3 levy the assessments as fixed by it upon the lands within the
4 district, but an assessment on a tract, parcel, or lot within
5 the district which is computed at less than five dollars shall
6 be fixed at the sum of five dollars. All assessments shall be
7 levied at that time as a tax and shall bear interest at a rate
8 determined by the board notwithstanding chapter 74A from that
9 date, payable annually, except as provided as to ~~cash~~ payments
10 within a specified time.

11 Sec. 9. Section 468.82, subsection 1, Code 2014, is amended
12 by striking the subsection.

13 Sec. 10. Section 468.82, subsection 2, Code 2014, is amended
14 to read as follows:

15 2. The board, at the time of making the levy, shall fix
16 a time within which all assessments in excess of one hundred
17 dollars may be paid ~~in-cash~~, and before any bonds are issued,
18 publish notice in an official newspaper in the county where the
19 district is located, of such time. After the expiration of
20 such time, no assessments may be paid except in the manner and
21 at the times fixed by the board in the resolution authorizing
22 the issue of the bonds.

23 Sec. 11. Section 468.544, Code 2014, is amended to read as
24 follows:

25 **468.544 Requirements of notice.**

26 Said notice shall be directed to each person whose name
27 appears upon the transfer books in the auditor's office as
28 owner of lands within said drainage district upon which said
29 drainage assessments are unpaid, naming the owner, and also
30 to the person or persons in actual occupancy of any of said
31 tracts of land without naming them, and shall state the amount
32 of unpaid assessments upon each forty-acre tract of land or
33 less, and that all of said unpaid assessments, installment or
34 installments thereof as proposed to be extended, may be paid
35 ~~in-cash~~ on or before the time fixed for said hearing, and that

1 after the expiration of such time no assessments may be paid
2 except in the manner and at the times fixed by the board in the
3 resolution authorizing the issuance of said drainage refunding
4 bonds.

5

EXPLANATION

6

The inclusion of this explanation does not constitute agreement with
7 the explanation's substance by the members of the general assembly.

7

8 This bill relates to certain state and local government
9 activities related to vehicle registrations and levee and
10 drainage districts.

11 Under current law, an annual registration fee credit granted
12 to the owner of a vehicle that has been sold, traded, or junked
13 may only be claimed by that person. Division I of the bill
14 provides that a vehicle registration credit may also be claimed
15 by the owner's spouse. The bill makes corresponding changes
16 to other provisions of law to reflect the authorization of the
17 owner's spouse to claim the vehicle registration credit.

18 Current Code section 321.105A(3)(c) establishes exemptions
19 from the fee for new registration of a vehicle. Division II of
20 the bill exempts vehicles subject to registration in any state
21 when purchased for rental by persons who rent vehicles that are
22 trailers to users, and if the rental of the trailers is subject
23 to taxation under Code chapter 423.

24 Division III of the bill authorizes the county treasurer
25 to destroy assessment records required by Code chapter 468
26 within the county system after 10 years have elapsed from the
27 end of the fiscal year in which the assessment was paid in
28 full. The bill also directs the county treasurer to destroy
29 the accompanying documents including any resolutions, plats,
30 or schedule of assessments after 10 years have elapsed from
31 the end of the fiscal year in which the entire schedule was
32 paid in full. The county treasurer's authority to destroy the
33 records and accompanying documents applies to those records and
34 documents that are in existence before, on, or after July 1,
35 2014.

S.F. 2265

1 The bill strikes a provision in Code section 468.82
2 requiring that all levee and drainage district assessments of
3 \$20 and less be paid in cash. The bill also strikes the words
4 "in cash" from a provision that allows the board of supervisors
5 to fix a time within which all assessments in excess of \$100
6 may be paid. The bill makes corresponding changes to other
7 provisions of Code chapter 468.