

1 SEC. 48. Chapter three hundred seventeen (317), section six (6),
 2 Acts of the Sixty-second General Assembly, is hereby amended by
 3 striking from lines four (4) and five (5) the words “, a municipal
 4 nursing home, a municipal custodial home” and inserting in lieu
 5 thereof the words “or municipal health care facilities licensed under
 6 any of the categories established by section one hundred thirty-five
 7 C point one (135C.1) of the Code”.

Approved May 5, 1970.

CHAPTER 1080

TAXATION OF MOBILE HOMES

H. F. 1268

AN ACT relating to taxation of mobile homes, providing for allocation of the proceeds of such tax, and requiring that manufacturers and dealers notify the county treasurer of the sale and delivery of a mobile home.

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

1 SECTION 1. Section one hundred thirty-five D point twenty-two
 2 (135D.22), Code 1966, is hereby amended as follows:

3 1. By striking from line thirteen (13) the words “seven and one-
 4 half” and inserting in lieu thereof the word “ten”.

5 2. By inserting in line thirteen (13) after the word “cents” the
 6 words “, except that if the owner of a mobile home is sixty-five years
 7 of age or older and his net income as defined in section four hundred
 8 twenty-two point seven (422.7) of the Code, plus interest and divi-
 9 dends from federal securities and income from social security and
 10 other tax-exempt retirement or pension plans, when included with
 11 that of his spouse is less than thirty-five hundred dollars per year,
 12 the semiannual tax shall be computed by multiplying the number of
 13 square feet of floor space the mobile home contains when parked and
 14 in use by seven and one-half cents”.

1 SEC. 2. Section one hundred thirty-five D point twenty-five
 2 (135D.25), Code 1966, is hereby repealed and the following enacted
 3 in lieu thereof:

4 “Seventy-five percent of the tax and penalties collected under the
 5 provisions of section one hundred thirty-five D point twenty-four
 6 (135D.24) of the Code shall be allocated to the school fund of the
 7 district in which the mobile home is located, and the remaining twenty-
 8 five percent shall be allocated as prescribed by section four hundred
 9 forty-five point fifty-seven (445.57) of the Code, in the same manner
 10 as though they were the proceeds of taxes levied on real property at
 11 the same location as such mobile home; however, no allocation from
 12 the remaining twenty-five percent shall be made to the school fund.”

1 Sec. 3. Chapter one hundred thirty-five D (135D), Code 1966, is
 2 hereby amended by adding thereto the following new sections:

3 1. “Mobile home manufacturers and dealers shall, within ten days
 4 after any retail sale and delivery of a mobile home, notify the county

5 treasurer of the county in which the point of delivery is located of the
6 sale, the name of the purchaser, the point at which delivery to the pur-
7 chaser was made, and the serial number and exterior measurements
8 of the mobile home."

9 2. "If the owner of a mobile home is sixty-five years of age or older
10 and his net income as defined in section four hundred twenty-two
11 point seven (422.7) of the Code, plus interest and dividends from fed-
12 eral securities and income from social security and other tax-exempt
13 retirement or pension plans, when included with that of his spouse is
14 less than thirty-five hundred dollars per year, the owner may apply
15 for the lower tax rate.

16 The owner may qualify by filing a certified copy of his birth certifi-
17 cate or a delayed birth record and a copy of an Iowa income tax return
18 for the most recent taxable year with the county treasurer no later
19 than thirty days previous to the date the semiannual tax becomes due
20 and payable. The treasurer shall make a determination of eligibility of
21 the applicant to qualify for the lower tax rate and thereafter seal the
22 income tax return, and shall hold the information confidential, except
23 as it may be required as evidence to disallow the credit. The initial
24 filing of the certified copy of the birth certificate or a delayed birth
25 record shall waive this requirement for all future filings."

26 3. "Every manufacturer of a mobile home sold or offered for sale
27 within this state, either by the manufacturer, distributor, dealer, or
28 any other person, shall, not later than September first of each year,
29 file a statement in the office of the department of public safety show-
30 ing the various models manufactured by him, and the retail list price.
31 He shall also make the same report on subsequent new models manu-
32 factured. For the purposes of this chapter, the retail list price shall be
33 the suggested retail price f.o.b. the factory including the price of any
34 fixtures permanently installed in or attached to the mobile homes, less
35 the price of any household goods or furnishings."

36 4. "No mobile home shall be registered in this state unless the
37 manufacturer thereof has furnished to the department the statement
38 giving the retail list price of the mobile home except as otherwise
39 provided.

40 The department shall determine the retail list price on all makes and
41 models of mobile homes which are not now being furnished or where
42 the factory does not have records available to provide such retail list
43 price.

44 Any mobile home manufactured prior to January 1, 1955 shall have
45 a retail list price as determined by the department."

46 5. "The department shall prepare a report of all the different makes
47 and models of mobile homes, statements of which have been filed in the
48 office by the manufacturers, together with the retail list price."

49 6. "Every manufacturer of a new mobile home offered for sale in
50 this state by a manufacturer, distributor, dealer, or any other person
51 shall display a sticker on the mobile home. The sticker shall be eight
52 and one-half inches by eleven inches and shall be displayed on the
53 entrance to the mobile home. The sticker shall list the retail list price
54 f.o.b. the factory, the retail list price of all furniture in the mobile
55 home, any other costs which will be assessed to the purchaser such as
56 transportation, handling, or such other costs, and the annual tax pay-

57 able under chapter one hundred thirty-five D (135D) of the Code for
58 such mobile home. The sticker shall also state the number of square
59 feet of floor space in the mobile home.”

1 SEC. 4. Every mobile home manufacturer shall, not later than Sep-
2 tember 1, 1970, file a sworn statement with the department of public
3 safety stating the various models manufactured by him after January
4 1, 1955 and the retail list price for and number of square feet of floor
5 space in each mobile home at the time such mobile home was offered
6 for sale.

Approved April 10, 1970.

CHAPTER 1081

VITAL STATISTICS

H. F. 199

AN ACT relating to vital statistics.

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

1 SECTION 1. Chapter one hundred forty-one (141), and chapter
2 one hundred forty-four (144), Code 1966, are hereby repealed and
3 sections two (2) through fifty-six (56) of this Act enacted in lieu
4 thereof.

1 SEC. 2. As used in this Act, unless the context otherwise requires:

2 1. “Board” means the state board of health.

3 2. “Department” means the state department of health.

4 3. “Division” means a division, within the department, for records
5 and statistics.

6 4. “State registrar” means the state registrar of vital statistics.

7 5. “Institution” means any establishment, public or private, which
8 provides inpatient medical, surgical, or diagnostic care or treatment,
9 or nursing, custodial, or domiciliary care to two or more unrelated
10 individuals, or to which persons are committed by law.

11 6. “Vital statistics” means records of births, deaths, fetal deaths,
12 adoptions, marriages, divorces, annulments, and data related thereto.

13 7. “System of vital statistics” includes the registration, collection,
14 preservation, amendment, and certification of vital statistics records,
15 and activities and records related thereto including the data proc-
16 essing, analysis, and publication of statistical data derived from such
17 records.

18 8. “Filing” means the presentation of a certificate, report, or other
19 record, provided for in this Act, of a birth, death, fetal death, adop-
20 tion, marriage, divorce, or annulment for registration by the division.

21 9. “Registration” means the acceptance by the division and the
22 incorporation in its official records of certificates, reports, or other
23 records, provided for in this Act, of births, deaths, fetal deaths, adop-
24 tions, marriages, divorces, or annulments.

25 10. “Live birth” means the complete expulsion or extraction from
26 its mother of a product of human conception, irrespective of the