

CHAPTER 209

MUNICIPAL WASTE TREATMENT

H. F. 707

AN ACT to permit cities of not less than thirteen nor more than seventeen thousand population, located on a navigable river, to enter into a single responsibility contract for construction of a waste treatment facility.

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

1 SECTION 1. Chapter three hundred ninety-four (394), Code 1971,
2 is amended by adding the following new sections:

3 1. "All cities having a population of not less than thirteen thousand
4 and not more than seventeen thousand and which are located on a
5 navigable river may, for the purpose of carrying out a pilot project
6 enter into a turn-key or single responsibility contract with a private
7 corporation for the construction of a municipal waste treatment
8 facility to be used in the treatment, purification, and disposal in a
9 sanitary manner of the liquid and solid waste, sewage, and industrial
10 waste of the city.

11 A turn-key or single responsibility contract is a contract which
12 includes not only the construction work but also all necessary en-
13 gineering services, including process and mechanical design, provi-
14 sions for the start-up of the new facility, performance guarantee, and
15 other necessary and related items."

16 2. "The provisions of section twenty-three point eighteen (23.18) of
17 the Code are applicable to a contract awarded under this Act, so far
18 as possible, except that a city is not required to let the contract to the
19 lowest responsible bidder, but may enter into any contract that the
20 council deems to be in the best interests of the city, taking into con-
21 sideration the performance guarantee, completion date, construction
22 cost, capacity of the facility, and other relevant factors."

23 3. "Sections twenty-three point two (23.2) to twenty-three point
24 eleven (23.11), inclusive, of the Code are not applicable to contracts
25 authorized by this Act.

26 The provisions of chapter three hundred ninety-four (394) of the
27 Code as to financing contracts awarded under the chapter are appli-
28 cable to contracts authorized by this Act."

29 4. "The provisions of chapter four hundred fifty-five B (455B) of
30 the Code which require the Iowa water pollution control commission,
31 through the state department of health, to approve all plans and
32 specifications on a municipal waste treatment facility prior to calling
33 for construction bids are not applicable to contracts authorized by this
34 Act. However, after bids have been received and evaluated by the
35 governing body and the best bid determined, a city shall not award a
36 contract until the award is approved by the state department of
37 health."

1 SEC. 2. This Act, being deemed of immediate importance, shall
2 take effect and be in force from and after its publication in The Daily
3 Gate City, a newspaper published in Keokuk, Iowa, and in the Evening
4 Democrat, a newspaper published in Fort Madison, Iowa.

Approved June 14, 1971.

I hereby certify that the foregoing Act, House File 707, was published in The Daily Gate City, Keokuk, Iowa, June 24, 1971, and in the Evening Democrat, Fort Madison, Iowa, June 19, 1971.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 210

COLLECTION OF SALES AND USE TAXES

H. F. 570

AN ACT relating to the collection of sales and use taxes.

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

1 SECTION 1. Section four hundred twenty-two point fifty-two
 2 (422.52), subsection one (1), Code 1971, is amended as follows:
 3 1. The tax levied hereunder shall be due and payable in quarterly
 4 installments on or before the last day of the month next succeeding
 5 each quarterly period, the first of such quarterly periods being the
 6 period commencing with April 1, 1937, and ending on the thirtieth
 7 day of June, 1937; provided, however, commencing with the period
 8 beginning January 1, 1966, every retailer who collects more than five
 9 hundred dollars in retail sales tax in any one month commencing
 10 with January 1, 1966, shall deposit with the department or in a deposi-
 11 tory bank designated by the director, said sum, made out on a deposit
 12 form for the month in such form and manner as may be prescribed
 13 by the director, said deposit form being due on or before the twen-
 14 tieth day of the month next succeeding the month of collection, ex-
 15 cept no deposit will be required for the third month of the calendar
 16 quarter and the total quarterly amount, less the amounts deposited
 17 for the first two months of the quarter, will be due with the quarterly
 18 report on the last day of the month next succeeding the month of
 19 collection. *Provided further, however, commencing April 1, 1971,*
 20 *every retailer who collects more than fifty dollars in retail sales tax*
 21 *in any one month commencing with April 1, 1971, shall deposit with*
 22 *the department or in a depository bank designated by the director,*
 23 *said sum, made out on a deposit form for the month in such form and*
 24 *manner as may be prescribed by the director, said deposit form being*
 25 *due on or before the twentieth day of the month next succeeding the*
 26 *month of collection, except no deposit will be required for the third*
 27 *month of the calendar quarter and the total quarterly amount, less*
 28 *the amounts deposited for the first two months of the quarter, will*
 29 *be due with the quarterly report on the last day of the month next*
 30 *succeeding the month of collection.* Said monthly remittance proce-
 31 dure shall be optional for any sales tax permit holder whose average
 32 monthly collection of tax amounts to more than twenty-five dollars
 33 and less than five hundred dollars *prior to April 1, 1971 and less than*
 34 *fifty dollars from and after April 1, 1971.* If the exact amounts of
 35 the taxes due on the monthly deposit form are not ascertainable by
 36 the retailer, or would work undue hardship in the computation of the
 37 taxes due by the retailer, the director may provide by rules and regu-
 38 lations alternative procedures for estimating the amounts (but not
 39 the dates) so due by the retailers. The form so prescribed by the