

CHAPTER 107
INTERSTATE MOTOR VEHICLE PERMITS

H. F. 249

AN ACT relating to interstate motor vehicle permits, providing for permanent and single trip interstate permits and revising the reporting requirements from monthly filings to quarterly filings for interstate motor vehicle permit holders.

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

Section 1. Section three hundred twenty-four point fifty-four (324.54), Code 1977, is amended to read as follows:

324.54 FUEL TAX COMPUTATION--REFUND--REPORTING AND PAYMENT. Fuel tax liability under this division shall be computed on the total number of gallons of each kind of motor fuel and special fuel consumed in the operation in Iowa by commercial motor vehicles subject to this division at the same rate for each kind of fuel as would be applicable if taxed under division I or division II of this chapter. A refund against the fuel tax liability so computed shall be allowed, on excess Iowa motor fuel purchased, in the amount of fuel tax paid at the prevailing rate per gallon set out under division I or division II of this chapter on motor fuel and special fuel consumed by commercial motor vehicles, the operation of which is subject to this division.

Notwithstanding any provision of this chapter to the contrary, the director, upon application filed with the ~~motor vehicle-fuel-tax-division~~ department of revenue, not later than ~~ninety~~ thirty days after the last day of the ~~month~~ quarter in which the overpayment of Iowa fuel tax paid on excess purchases of motor fuel or special fuel was reported as provided in section 324.8, and which application is supported by such proof as the director may require, shall cause to be issued a warrant covering a refund of Iowa fuel tax paid on motor fuel or special fuel purchased in excess of the amount consumed by such commercial motor vehicles in their operation on the highways of this state.

Application for a refund of fuel tax under the provisions of this division must be made for each ~~individual-month~~ quarter in which the excess payment was reported, and will not be allowed unless the amount of fuel tax paid on the fuel purchased in this state, in excess of that consumed for highway operation in this state in the ~~month~~ quarter applied for,

is in an amount exceeding ten dollars. An application for a refund of excess Iowa fuel tax paid under the provisions of this division which is filed for any period or in any manner other than herein set out shall not be allowed.

To determine the amount of fuel taxes due under this division and to prevent the evasion thereof, the director shall require a ~~monthly~~ quarterly report on forms prescribed by the director. It shall be filed not later than the last day of the month following the ~~month~~ quarter reported, and each ~~month~~ quarter thereafter. These reports shall be required of all persons who have been issued a permit under this division and shall cover actual operation and fuel consumption in Iowa on the basis of the permit holder's average consumption of fuel in Iowa, determined by the total miles traveled and the total fuel purchased and consumed for highway use by the permittee's commercial motor vehicles in his entire operation in all states to establish an overall miles per gallon ratio, which ratio shall be used to compute the gallons used for the miles traveled in Iowa.

Sec. 2. Section three hundred twenty-four point eleven (324.11), subsection one (1), Code 1977, is amended to read as follows:

1. Any person operating as a common or contract carrier and any distributor who is also engaged in transportation within this state of motor fuel or special fuel for others, shall register with the department of revenue on or before the first day of the third calendar month which begins after the effective date of this division and currently thereafter as additional equipment is put to use, each vehicle used in aforesaid transportation in this state, except railroad, water-vessel or pipe-line equipment. The registration shall be on forms furnished by and shall contain such information as may reasonably be required by the department of revenue. A fee of ~~one-dollar~~ five dollars shall be paid to the department of revenue for original registration of each vehicle. The department of revenue shall furnish to the registrant for each vehicle registered suitable identification which shall be permanently attached to the vehicle and shall be available for inspection at all times. Currently as any vehicle is retired or its use for the transportation of motor fuel for others is discontinued, the registrant shall notify the department of revenue or at the direction of the department of revenue shall either surrender to the department of revenue

or destroy the vehicle identification issued under this section. Annually on or before the first day of July of each year, each carrier as aforesaid shall file with the department of revenue a statement showing each registered vehicle then in use for transportation of motor fuel for others.

Sec. 3. Section three hundred twenty-four point fifty-two (324.52), unnumbered paragraph two (2), Code 1977, is amended to read as follows:

Any person who is unable to display either of the permits provided in section three hundred twenty-four point fifty-three (324.53) of the Code and brings into the state in the fuel supply tanks of a commercial motor vehicle more than thirty gallons of motor fuel or special fuel in violation of the provisions of the preceding paragraph is guilty of a misdemeanor and upon conviction shall be fined not more than one hundred dollars or shall be imprisoned in the county jail not more than thirty days.

Sec. 4. Section three hundred twenty-four point fifty-three (324.53), unnumbered paragraphs one (1) and three (3), Code 1977, are amended to read as follows:

The advance arrangements referred to in the preceding section shall include the procuring of a permanent interstate fuel permit or single trip interstate permit and may in the discretion of the department of revenue include the posting of a suitable indemnity bond in a sum to be fixed by the department of revenue to assure the required reporting, tax payments and the keeping of required records.

Permit A permanent permit may be obtained upon application to the department of revenue. The department of revenue shall charge a fee of ~~one-dollar~~ five dollars for each permit issued. The holder of a permanent permit under this division 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 department of revenue or the 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 subject to the following provisions and limitations:

1. The permit shall be issued and be valid for seventy-

two consecutive hours, except in emergencies, or until the time of leaving the state, whichever first occurs.

2. The permit shall cover only one commercial motor vehicle and is not transferable.

3. Single trip interstate fuel permits may be made available from sources other than indicated in this section at the discretion of the director of revenue.

Sec. 5. This Act is effective January 1, 1978.

Approved June 30, 1977

CHAPTER 108
AIR CARRIER SERVICE

S. F. 377

AN ACT relating to the development of air carrier service in the state by the state department of transportation.

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

Section 1. Section three hundred twenty-eight point one (328.1), Code 1977, is amended by adding the following new subsections:

NEW SUBSECTION. "Air taxi operator" means an operator who engages in the air transportation of passengers, property, and mail by aircraft on public demand for compensation and does not directly or indirectly utilize aircraft with a capacity of more than thirty passengers or seventy-five hundred pounds maximum payload, unless exempted by the aeronautics division of the department.

NEW SUBSECTION. "Commuter air carrier" means an air taxi operator which operates not less than five round trips per week between two or more points and publishes flight schedules which specify the times, days of the week, and places between which such flights are performed or transports mail pursuant to a current contract with the United States postal service.

Sec. 2. Section three hundred twenty-eight point twelve (328.12), Code 1977, is amended by adding the following new subsection:

NEW SUBSECTION. Commuter air carrier demonstration projects. The department may encourage the development of commuter air carrier service in the state by:

a. Recommending routes between cities that may support