

CHAPTER 1188
TEMPERATURE OF FUEL SOLD
S.F. 2212

AN ACT relating to fuel sales including the temperature of fuel sold.

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

Section 1. Section 324.34, unnumbered paragraph 3, Code 1981, is amended to read as follows:

The department of revenue shall make reasonable rules and regulations governing the dispensing of special fuel by distributors, special fuel dealers and licensed special fuel users. The department shall require that all pumps located at special fuel dealer locations and licensed special fuel user locations through which fuel oil can be dispensed, be metered, inspected, tested for accuracy, sealed and licensed by the state department of agriculture, and that special fuel delivered into the fuel supply tank of any motor vehicle or into a motor vehicle special fuel holding tank shall be dispensed only through tested metered pumps and may be sold without temperature correction or corrected to a temperature of sixty degrees. If the metered gallonage is to be temperature corrected, only a temperature compensated meter shall be used.

The deliberate heating of road taxable motor fuel or special fuel by dealers prior to consumer sale is a simple misdemeanor.

Approved May 10, 1982

CHAPTER 1189
RAFFLES AND GAMES OF SKILL AND CHANCE
S.F. 387

AN ACT relating to raffles conducted by fairs and raffles and games other than bingo conducted by qualified organizations.

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

Section 1. Section 99B.5, subsection 1, paragraph g, Code 1981, is amended to read as follows:

g. The actual retail value of any prize does not exceed ~~twenty-five~~ fifty dollars. If a prize consists of more than one item, unit or part, the aggregate retail value of all items, units or parts shall not exceed ~~twenty-five~~ fifty dollars. However, a fair may hold ~~not more than one~~

raffle per year at which a merchandise prize may be awarded if of having a value not greater than five ten thousand dollars as determined by the purchase price paid by the fair, and the cost of each chance in or ticket to that raffle may not exceed five dollars may be awarded.

Sec. 2. Section 99B.7, subsection 1, paragraph d, Code 1981, is amended to read as follows:

d. Cash prizes shall not be awarded in games other than bingo. The actual retail value of any merchandise prizes shall not exceed twenty-five fifty dollars and may merchandise prizes shall not be repurchased. However, a one raffle may be conducted not more than one time in a twelve-month period at which a merchandise prize may be awarded of having a value not greater than five ten thousand dollars as determined by purchase price paid by the organization or donor and for which the cost to a participant of a chance in or ticket to the raffle does not exceed five dollars may be awarded.

Approved May 3, 1982

CHAPTER 1190

PERSONAL PROPERTY ASSESSMENTS

S.F. 2297

AN ACT providing that an assessor shall not list a taxpayer's personal property if the assessor determines that the personal property valuation has not increased to an amount greater than the amount of the credit and the taxpayer has filed a claim for the credit.

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

Section 1. Section 427A.3, Code 1981, is amended to read as follows:

427A.3 PROPERTY MUST BE LISTED. The personal property tax credit authorized by this chapter shall does not excuse the taxpayer from listing all personal property as required in chapter 428. However, if the reduced assessment for January 1 of any year is less than the credit allowed under section 427A.2 and the additional credit allowed under section 427A.9, against the previous year's assessment, the assessor is not required to contact the taxpayer in any succeeding year if the assessor determines that the personal property valuation of the taxpayer will not be greater than the amount of the credit and the taxpayer has a claim on file in the assessor's office. The valuation of such the personal property shall be determined as prescribed in chapter 441, so that the valuations of all personal property in a taxing district shall be known and shall be made a part of the tax list compiled by the county auditor under chapter 443.

Sec. 2. Section 427A.4, unnumbered paragraph 2, Code 1981, as amended by Acts of the Sixty-ninth General Assembly, 1981 Session, chapter 140, section 1, is amended to read as follows:

Each even-numbered year, on or before July 1, the a taxpayer who has not previously filed an application with the assessor shall deliver to the assessor an application for personal property tax credit and state by the affidavit filed in each county where the taxpayer's personal property is situated, that the taxpayer has not claimed a total personal property tax