

(2) The tangible personal property traded to the retailer is intended by the retailer to be ultimately sold at retail and will be subject to the tax under section 422.43 or this chapter when sold or is intended to be used by the retailer or another in the remanufacturing of a like item.

Approved May 27, 1983

CHAPTER 159

PERSONS WHO MAY SOLEMNIZE MARRIAGES

S.F. 553

AN ACT specifying who may solemnize a marriage.

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

Section 1. Section 595.10, Code 1983, is amended to read as follows:

595.10 WHO MAY SOLEMNIZE. Marriages must may be solemnized by:

1. A judge of the supreme court, court of appeals, or district court, including a district associate judge, or a judicial magistrate.

2. ~~Some minister of the gospel,~~ A person ordained or licensed according to the usages of his designated as a leader of the person's religious denomination faith.

Approved May 27, 1983

CHAPTER 160

TAX LAW PENALTIES

H.F. 626

AN ACT relating to penalties for violations of the motor fuel tax, state individual withholding tax, corporate income tax, sales and use tax, and additional property tax relief for elderly and disabled tax laws.

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

Section 1. Section 324.74, unnumbered paragraph 2, Code 1983, is amended by striking the unnumbered paragraph and inserting in lieu thereof the following:

A person found guilty of an offense specified in this section is guilty of a fraudulent

practice. For purposes of determining the place of trial, the situs of an offense specified in this section is in the county of the residence of the person charged with the offense. However, if the person is a nonresident or the person's residence cannot be determined, the situs of the offense is in Polk county. Prosecution for an offense specified in this section shall be commenced within six years following its commission.

Sec. 2. Section 324.75, Code 1983, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. In determining the place of trial, the situs of an offense in this section is in the county of the residence of the person charged with the offense. However, if the person is a nonresident or the person's residence cannot be determined, the situs of the offense is in Polk county. Prosecution for an offense specified in this section shall be commenced within six years following its commission.

Sec. 3. Section 422.16, subsection 1, Code 1983, is amended to read as follows:

1. Every withholding agent as defined herein and every employer as defined herein in this chapter and further defined in the Internal Revenue Code of 1954, as amended, with respect to income tax collected at source, making payment of wages as defined herein to either a resident employee or employees, or a nonresident employee or employees, working in Iowa, shall deduct and withhold from such the wages an amount which will approximate the employee's annual tax liability on a calendar year basis, calculated on the basis of tables to be prepared by the department and schedules or percentage rates, based on such the wages, to be prescribed by the department. Every employee or other person shall declare to such the employer or withholding agent the number of his the employee's personal exemptions and dependency exemptions or credits to be used in applying such the tables and schedules or percentage rates, provided that no more such personal or dependency exemptions or credits may be declared by such the employee or other person than the number to which he the employee or other person is entitled. Such The claiming of such exemptions or credits in excess of entitlement shall constitute is a serious misdemeanor.

Sec. 4. Section 422.16, subsection 10, paragraphs a and b, Code 1983, are amended to read as follows:

a. Any An employer or withholding agent required under the provisions of this chapter to furnish a statement required by this chapter who willfully furnishes a false or fraudulent statement, or who willfully fails to furnish such the statement shall is, for each such failure, be subject to a civil penalty of one five hundred dollars, such the penalty to be in addition to any criminal penalty otherwise provided by the Code.

b. Any An employer or withholding agent required under this chapter to withhold taxes on wages or other taxable Iowa income subject to this chapter who fails to file a semimonthly, monthly, or quarterly deposit form for the withholding of tax with the department on or before the due date, unless it is shown that the failure was due to reasonable cause, is subject to a penalty determined by adding to the amount required to be shown as tax due on the semimonthly, monthly, or quarterly deposit form five percent of the amount of the tax if the failure is for not more than one month, with an additional five percent for each additional month or fraction of a month during which the failure continues, not exceeding twenty-five percent in the aggregate. If any person or withholding agent fails to remit at least ninety percent of the tax due with the filing of the semimonthly, monthly, or quarterly deposit form on or before the due date, or pays less than ninety percent of any tax required to be shown on the semimonthly, monthly, or quarterly deposit form, unless it is shown that the failure was due to reasonable cause, there shall be added to the tax a penalty of five percent of the amount of the tax due, if the failure is for not more than one month, with an additional five percent for each additional month or fraction of a month during which the failure continues, not exceeding twenty-five percent in the aggregate. When penalties are applicable for failure to file a semimonthly, monthly, or quarterly deposit form and failure to pay the tax due or required on the semimonthly, monthly, or quarterly deposit form, the penalty provision for failure to file is

in lieu of the penalty provision for failure to pay the tax due or required on the semimonthly, monthly, or quarterly deposit form. In the case of willful failure to file a semimonthly, monthly, or quarterly deposit form with intent to evade tax or willful filing of a false semimonthly, monthly, or quarterly deposit form with intent to evade tax, in lieu of the penalty otherwise provided in this paragraph, there is added to the amount required to be shown as tax on the semimonthly, monthly, or quarterly deposit form, fifty percent of the amount of the tax. The taxpayer shall also pay interest on the tax or additional tax at the rate in effect under section 421.7, for each month counting each fraction of a month as an entire month, computed from the date the semimonthly, monthly, or quarterly deposit form was required to be filed. The penalty and interest become a part of the tax due from the withholding agent.

Sec. 5. Section 422.25, subsections 5 and 8, Code 1983, are amended to read as follows:

5. Any A person or withholding agent required to supply any information, to pay any tax, or to make, sign, or file any a semimonthly, monthly, or quarterly deposit form or return or supplemental return, who willfully makes any a false or fraudulent semimonthly, monthly, or quarterly deposit form or return, or willfully fails to pay such the tax, supply such the information, or make, sign, or file such the semimonthly, monthly, or quarterly deposit form or return, at the time or times required by law, shall be is guilty of a fraudulent practice.

8. Any A person or withholding agent who willfully attempts in any manner to defeat or evade any a tax imposed by this division or the payment thereof of the tax, shall upon conviction for each such offense be is guilty of a class "D" felony.

Sec. 6. Section 422.40, subsection 4, Code 1983, is amended to read as follows:

4. Any A person, or any officer or employee of any a corporation, or member or employee of any a partnership, who, with intent to evade any a requirement of this division or any a lawful requirement of the director thereunder, shall fail fails to pay any tax or fails to make, sign, or verify any a return or fails to supply any information required by or under the provisions of this division, shall be is guilty of a serious misdemeanor fraudulent practice. Any A person, corporation, or any officer or employee of a corporation, or member or employee of any a partnership, who, with intent to evade any of the requirements of this division, or any lawful requirements of the director thereunder, shall make, render, sign, or verify any makes, renders, signs, or verifies a false or fraudulent return or statement, or shall supply any supplies false or fraudulent information, or who shall aid, abet, direct, cause, or who shall procure aids, abets, directs, causes, or procures anyone so to do, shall be is guilty of a fraudulent practice class "D" felony. Such The penalty shall be is in addition to all other penalties in this division provided.

Sec. 7. Section 422.58, subsections 1, 3, and 5, Code 1983, are amended to read as follows:

1. If a person fails to file a permit holder's semimonthly or monthly tax deposit form or a return with the department on or before the due date, unless it is shown that the failure was due to reasonable cause, there shall be added to the amount required to be shown as tax on the semimonthly or monthly tax deposit form or return five percent of the amount of the tax if the failure is for not more than one month, with an additional five percent for each additional month or fraction of a month during which the failure continues, not exceeding twenty-five percent in the aggregate. If a person or permit holder fails to remit at least ninety percent of the tax due with the filing of the semimonthly or monthly tax deposit form or return on or before the due date, or pays less than ninety percent of any tax required to be shown on the return, excepting the period between the completion of an examination of the books and records of a taxpayer and the giving of notice to the taxpayer that a tax or additional tax is due, there shall be added to the tax a penalty of five percent of the amount of the tax due, if the failure is for not more than one month, with an additional five percent for each additional month or fraction of a month the failure continues, not exceeding twenty-five percent in the aggregate, unless it is shown that the failure was due to reasonable cause. In case of willful

failure to file a semimonthly or monthly tax deposit form or return, willful filing of a false semimonthly or monthly tax deposit form or return or willful filing of a false or fraudulent semimonthly or monthly tax deposit form or return with intent to evade tax, in lieu of the penalty otherwise provided in this subsection, there shall be added to the amount required to be shown as tax on the semimonthly or monthly tax deposit form or return fifty percent of the amount of the tax. When penalties are applicable for failure to file a semimonthly or monthly tax deposit form or return and failure to pay at least ninety percent of the tax due or required on the semimonthly or monthly tax deposit form or return, the penalty for failure to file is in lieu of the penalty for failure to pay at least ninety percent of the tax due or required on the semimonthly or monthly tax deposit form or return. The taxpayer shall also pay interest on the tax or additional tax at the rate in effect under section 421.7 for each month counting each fraction of a month as an entire month, computed from the date the semimonthly or monthly tax deposit form or return was required to be filed. The penalty and interest shall be paid to the department and disposed of in the same manner as other receipts under this division. Unpaid penalties and interest may be enforced in the same manner as the tax imposed by this division.

3. Any A person who willfully attempts to evade a tax imposed by this division or the payment thereof of the tax or any a person who makes or causes to be made any a false or fraudulent semimonthly or monthly tax deposit form or return with intent to evade the tax imposed by this division or the payment thereof shall be of the tax is guilty of a fraudulent practice class "D" felony.

5. A person required to pay a tax, or to make, sign, or file a semimonthly or monthly tax deposit form or return or supplemental return, who willfully makes a false or fraudulent semimonthly or monthly tax deposit form or return, or willfully fails to pay at least ninety percent of the tax or willfully fails to make, sign, or file the semimonthly or monthly tax deposit form or return, at the time required by law, is guilty of a fraudulent practice.

Sec. 8. Section 423.18, subsections 2 and 3, Code 1983, are amended to read as follows:

2. A person who willfully attempts in any manner to evade a tax imposed by this chapter or the payment of ninety percent thereof of the tax, or a person who makes or causes to be made any false or fraudulent monthly deposit form or return with intent to evade the tax imposed by this chapter or the payment of ninety percent thereof of the tax is guilty of a fraudulent practice class "D" felony.

3. A person required to pay tax, or to make, sign or file a monthly deposit form or return, or supplemental return, who willfully makes a false or fraudulent monthly deposit form or return, or who willfully fails at the time required by law to pay the tax or fails to make, sign or file the monthly deposit form or return, at the time required by law, is guilty of a fraudulent practice.

Sec. 9. Section 423.26, Code 1983, is amended to read as follows:

423.26 PENALTY FOR FALSE STATEMENT. Any A person who willfully makes any a false statement in regard to the purchase price of a vehicle subject to taxation under section 423.7 is guilty of a simple misdemeanor fraudulent practice.

Sec. 10. Section 425.29, Code 1983, is amended to read as follows:

425.29 FALSE CLAIM—PENALTY. Any A person making who makes a false affidavit for the purpose of obtaining credit or reimbursement provided for in this division or who knowingly receives the credit or reimbursement without being legally entitled to it or makes claim for the credit or reimbursement in more than one county in the state shall be without being legally entitled to it is guilty of a simple misdemeanor fraudulent practice. An action Prosecution under this section shall be brought in the county in which the affidavit was filed of

residence of the person to be charged. The claim for credit or reimbursement shall be disallowed in full and if the claim has been paid the amount shall be recovered in the manner provided in section 425.27. The director of revenue shall send a notice of disallowance of the claim.

Approved May 31, 1983

CHAPTER 161
REFUND OF PRORATE REGISTRATION FEE
H.F. 630

AN ACT relating to the refund of prorated registration fees.

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

Section 1. Section 326.15, Code 1983, is amended by striking the section and inserting in lieu thereof the following:

326.15 REFUNDS OF REGISTRATION FEES. The refund of registration fees paid for motor vehicles under this chapter is allowed, except that no refund shall be allowed and paid if the unused portion of the fee is less than ten dollars per vehicle. Refunds shall be made as follows:

1. If the motor vehicle is destroyed by fire or accident, or junked and its identity as a motor vehicle is entirely eliminated, the owner in whose name the motor vehicle was registered at the time of destruction or dismantling shall return the plates to the department and make a claim for refund. A refund is not allowed unless a junking certificate has been issued, as provided in section 321.52.

2. If the motor vehicle is removed from the apportioned fleet, the owner in whose name the motor vehicle was registered shall return the plates to the department and make a claim for refund. A refund shall not be allowed without documentation of the subsequent registration of the motor vehicle.

3. If the motor vehicle is stolen, the owner shall give notice of the theft to the department within five days. If the motor vehicle is not recovered by the owner before December 1 of the year for which the registration fee was paid, the owner shall make a statement of theft and make a claim for refund.

4. If the composite percentage apportioned by an owner on a fleet of vehicles based in Iowa to each of the jurisdictions with which Iowa has an apportionment agreement is more than one hundred percent, the fleet owner may file a claim with the department for a refund of registration fees paid in excess of one hundred percent, except when percentages are computed over one hundred percent as specified in section 326.8. The claim for refund shall be filed on or after December 1 of the year for which refund is requested, and the fleet owner shall furnish satisfactory evidence of the alleged overpayment. The department shall prescribe and provide suitable forms requisite or deemed necessary to process claims and ensure that claims are paid to fleet owners who have complied with proportional registration requirements. A