

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

fleet owner may elect to apply a refund to proportional registration fees payable the next registration year in lieu of receiving a refund payable under this section. The state of Iowa is not liable for claims unless filed within four full years following the calendar year for which the application is made.

5. If as a result of an audit the motor vehicle registration fees are found to have been paid in error, a claim for refund shall be filed with satisfactory evidence of the error.

A refund for trailers and semitrailers issued multiyear registration plates shall be paid by the department under the previously stated conditions.

Refunds of proportional registration fees are allowed only if the state which issued the base plate for the vehicle allows a similar refund to Iowa carriers. If the motor vehicle for which refund is sought is leased by the owner to an apportioned registrant, the claim shall be filed in the names of both the lessee and the lessor and the refund payment made payable to both the lessee and the lessor.

Refunds of proportional registration fees shall be paid on the basis of unexpired complete calendar months remaining from the date the claim is filed with the department. Refunds for trailers and semitrailers issued a multiyear registration plate shall be paid on the basis of unexpired complete registration years remaining from the date the claim is filed.

Approved May 31, 1983

CHAPTER 162

REFUND OF CERTAIN SALES, SERVICES, AND USE TAXES

H.F. 69

AN ACT relating to the refund of state sales, services, and use tax paid by contractors upon goods, wares, or merchandise or from services rendered, furnished, or performed to a contractor used in the performance of a contract for the state, a political subdivision, or an instrumentality of the state or a political subdivision, and making the bill retroactive.

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

Section 1. Section 422.45, subsection 7, unnumbered paragraph 1, Code 1983, is amended to read as follows:

Any A private nonprofit educational institution in this state or any a tax-certifying or tax-levying body of the state of Iowa or governmental subdivision thereof of the state, including the state board of regents, state department of social services, state department of transportation, any a municipally owned solid waste facility which sells all or part of its processed waste as fuel to a municipally owned public utility, and all divisions, boards, commissions, agencies or instrumentalities of state, federal, county or municipal government which do not have no earnings going to the benefit of an equity investor or stockholder may make application to the department for the refund of any the sales, services, or use tax upon the gross receipts of all sales of goods, wares or merchandise, or from services rendered, furnished, or