

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

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## 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

performed, to ~~any~~ a contractor, used in the fulfillment of ~~any~~ a written contract with the state of Iowa, any political subdivision ~~thereof~~ of the state, or ~~any~~ a division, board, commission, agency or instrumentality ~~thereof~~ of the state or a political subdivision, or ~~any~~ a private non-profit educational institution in this state ~~which~~, if the property becomes an integral part of the project under contract and at the completion ~~thereof~~ of the project becomes public property, or is devoted to educational uses ~~as specified in this subsection~~; except goods, wares or merchandise or services rendered, furnished, or performed used in the performance of any contract in connection with the operation of any municipal utility engaged in selling gas, electricity, or heat to the general public; and ~~excepting such~~ except goods, wares, and merchandise used in the performance of ~~any~~ a contract for a "project" under chapter 419 as defined ~~therein~~ in that chapter other than goods, wares or merchandise used in the performance of ~~any~~ a contract for ~~any~~ a "project" under ~~said~~ chapter 419 for which a bond issue was or will have been approved by a municipality prior to July 1, 1968, or for which the goods, wares, or merchandise becomes an integral part of the project under contract and at the completion of the project becomes public property or is devoted to educational uses.

Sec. 2. This Act is retroactive to November 1, 1982 for the sales, services, or use tax paid upon the gross receipts of the sales of goods, wares, or merchandise, occurring on or after November 1, 1982.

Approved May 31, 1983

## CHAPTER 163

### RESIDENCE QUALIFICATION FOR DRAINAGE DISTRICT TRUSTEE

*H.F. 42*

AN ACT relating to the residence qualification for election to the office of levee or drainage district trustee.

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

Section 1. Section 462.1, Code 1983, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. A district under the control of a city council as provided in chapter 459 may be placed under the control and management of a board of trustees by the city council following the procedures provided in this chapter for the county board of supervisors.

Sec. 2. Section 462.7, Code 1983, is amended to read as follows:

462.7 ELIGIBILITY OF TRUSTEES. Each trustee shall be a citizen of the United States not less than eighteen years of age, ~~the~~ and one of the following:

1. The bona fide owner of agricultural land in the election district for which he or she the trustee is elected, and a resident of the county in which that district is located or of a county which is contiguous to or corners on that county.

2. The bona fide owner of nonagricultural land in the election district for which the trustee