

Sec. 5. Notwithstanding that section 1 is retroactive to January 1, 1979, any tax collected before the effective date of this Act because vulcanizing, recapping, and retreading services were not sales of tangible property is not refundable.

Sec. 6. This Act, being deemed of immediate importance, takes effect from and after its publication in the Audubon County Journal, a newspaper published in Exira, Iowa, and in The Bayard News, a newspaper published in Bayard, Iowa.

Approved May 8, 1984

I hereby certify that the foregoing Act, Senate File 2354 was published in The Bayard News, Bayard, Iowa on May 17, 1984 and in the Audubon County Journal, Exira, Iowa on May 16, 1984.

MARY JANE ODELL, *Secretary of State*

CHAPTER 1141

TAX-EXEMPT MOTOR FUEL EXEMPTION CERTIFICATE

S.F. 2069

AN ACT relating to the exemption certificate furnished by the state, its agencies, and political subdivisions of the state for the delivery of tax-exempt motor fuel.

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

Section 1. Section 324.3, subsection 5, Code Supplement 1983, is amended to read as follows:

5. Motor fuel sold to the state, any of its agencies, or to any political subdivision of the state, which is used for public purposes and delivered into any size of storage tank owned or used exclusively by the state, any of its agencies, or a political subdivision of the state. The department of revenue shall ~~provide~~ issue exemption certificate forms to the state, its agencies, and political subdivisions of the state ~~so that they, or the state, any of its agencies, or a political subdivision of the state, or a licensed motor fuel distributor may provide a its own certificate of exemption in the form prescribed by the director, to a distributor or dealer upon the delivery of motor fuel to substantiate tax-exempt sales of motor fuel under this subsection.~~ The certificate of exemption shall ~~specify the number of gallons of motor fuel received and state that all of the motor fuel delivered into the storage tank shall be used for public purposes.~~

Approved April 25, 1984