

during which the failure continues, not exceeding twenty five percent in the aggregate. When penalties are applicable for failure to file a return and failure to pay the tax due or required to be shown on the return, the penalty provision for failure to file is in lieu of the penalty provision for failure to pay the tax due or required to be shown on the return. The penalty imposed under this subsection is not subject to waiver.

Sec. 10. This Act takes effect January 1 following enactment for taxes due and payable on or after that date.

Approved May 2, 1984

CHAPTER 1174

MOTOR FUEL TAX COLLECTIONS AND TRANSPORTER REGISTRATION

H.F. 508

AN ACT to eliminate annual registration plates for motor fuel transporters and providing that persons without motor fuel tax permits have certain duties and responsibilities.

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

Section 1. Section 324.12, subsection 1, Code 1983, is amended to read as follows:

1. There shall be carried on every vehicle, while in use in transportation service ~~requiring that it be registered under the preceding section~~, a serially numbered manifest in form satisfactory to the department of revenue on which shall be entered the following information as to the cargo of motor fuel being moved in the vehicle: The date and place of loading, the place to be unloaded, the person for whom it is to be delivered, the nature and kind of product, ~~and the amount thereof of product~~, and ~~such~~ other information as is called for in the forms prescribed or approved by the department of revenue. The manifest covering each load transported, upon consummation of the delivery, shall be completed showing the date and place of actual delivery and the person to whom actually delivered and shall be kept as a permanent record for a period of three years, ~~provided, however, that~~. However, the record of the manifest of past cargoes need not be carried on the conveyance but must be preserved by the carrier for the inspection of the department of revenue. A carrier subject to this subsection may with the approval of the department of revenue when distributing for a licensee substitute the loading and delivery evidence required in subsection 2 ~~of this section~~.

Sec. 2. Section 324.53, unnumbered paragraphs 2 and 3, Code 1983, are amended to read as follows:

Persons choosing not to make advance arrangements with the state department of transportation by procuring a permit are not relieved of their responsibility to purchase motor fuel and special fuel commensurate with their use of the state's highway system. When there is reasonable cause to believe that there is evasion of the fuel tax on commercial motor vehicles, the state department of transportation may audit persons not holding a permit. Audits shall be conducted pursuant to section 324.55. The state department of transportation shall collect all taxes due and refund any overpayment.

A permanent permit may be obtained upon application to the state department of transportation. A fee of five ten dollars shall be charged for each permit issued. The holder of a permanent permit shall have the privilege of bringing into this state in the fuel supply tanks of commercial motor vehicles any amount of motor fuel or special fuel to be used in the operation of the vehicles and for that privilege shall pay Iowa motor fuel or special fuel taxes as provided in section 324.54. A single trip interstate permit as provided for in this section may be obtained from the state department of transportation. A fee of twelve dollars shall be charged for each individual single trip interstate permit issued. A single trip interstate permit shall be is subject to the following provisions and limitations:

Sec. 3. Section 324.55, unnumbered paragraph 2, Code 1983, is amended to read as follows:

The state department of transportation within a period of one year from the issuance of a permanent interstate fuel permit may audit the records of the permittee for the two years preceding the issuance of the permit. The state department of transportation shall collect all taxes due had the permittee been licensed for the two years prior to the issuance of the permit and shall refund any overpayment pursuant to section 324.54. When, as a result of an audit, fuel taxes unpaid and due the state of Iowa exceed five hundred dollars, such the audit shall be at the expense of the person whose records are being audited. However, if an audit of records maintained under this section is made outside the state of Iowa in a state which requires payment of the costs for similar audits performed by officials or employees of the other state when made in Iowa, then all costs of audits performed outside of Iowa in such the other state shall be at the expense of the person whose records are audited.

Sec. 4. Section 324.76, unnumbered paragraphs 1 and 2, Code 1983, are amended to read as follows:

Authority is given to the department of revenue to enforce the provisions of this chapter except division III and sections ~~324.14 and 324.52~~. Employees of the department of revenue designated as enforcement employees shall have the power of peace officers in the performance of such duties.

Authority to enforce division III and sections ~~324.14 and 324.52~~, is given to the state department of transportation. Employees of the department of transportation designated enforcement employees shall have the power of peace officers in the performance of their duties; however, they shall not be considered members of the Iowa highway safety patrol. The department of transportation shall furnish enforcement employees with necessary equipment and supplies in the same manner as provided in section 80.18, including uniforms which are distinguishable in color and design from those of the Iowa highway safety patrol. Enforcement employees shall be furnished and shall conspicuously display badges of authority.

Sec. 5. Section 805.8, subsection 2, paragraph p, Code Supplement 1983, is amended to read as follows:

p. For violations of sections ~~324.14~~, section 324.52 or 324.74, subsections 2 and 6, the scheduled fine is ten dollars.

Sec. 6. Sections 324.11, 324.14, 326.34, 326.35, 326.36, 326.37, and 326.38, Code 1983, are repealed.

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