

for taxation at its fair market value as of January 1 of that year and in addition the area shall be subject to a recapture tax. However, the area shall not be subject to the recapture tax if the owner, including one possessing under a contract of sale, and the owner's direct antecedents or descendants have owned the area for more than ten years. The tax shall be computed by multiplying the consolidated levy for each of those years, if any, of the five preceding years for which the area received the exemption for fruit-tree or forest reservation times the assessed value of the area that would have been taxed but for the tax exemption. This tax shall be entered against the property on the tax list for the current year and shall constitute a lien against the property in the same manner as a lien for property taxes. The tax when collected shall be apportioned in the manner provided for the apportionment of the property taxes for the applicable tax year.

Sec. 2. This Act, being deemed of immediate importance, takes effect from and after its publication in *The Manchester Press*, a newspaper published in Manchester, Iowa, and in the *Diamond Trail News*, a newspaper published in Sully, Iowa, and is retroactive to January 1, 1985, for valuations established for assessment years beginning on or after January 1, 1985.

Approved May 6, 1985

I hereby certify that the foregoing Act was published in *The Manchester Press*, Manchester, Iowa on May 15, 1985 and in the *Diamond Trail News*, Sully, Iowa on May 15, 1985.

MARY JANE ODELL, *Secretary of State*

CHAPTER 76
MOTOR VEHICLE FUEL
S.F. 539

AN ACT relating to motor vehicle fuel.

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

Section 1. Section 214A.1, Code 1985, is amended by adding the following new subsections:
NEW SUBSECTION. 5. "Oxygenate octane enhancer" means oxygen-containing compounds, including but not limited to alcohols and ethers.

NEW SUBSECTION. 6. "A.S.T.M." means the American society for testing and materials.

Sec. 2. Section 214A.2, subsection 1, Code 1985, is amended to read as follows:

1. The secretary is authorized, ~~after public hearing following due notice, to make appropriate~~ shall adopt rules pursuant to chapter 17A for carrying out the provisions of this chapter. In the interest of uniformity, the secretary shall adopt by reference or otherwise

specifications relating to tests and standards for motor fuel established by the American society for testing and materials (A.S.T.M.), unless the secretary determines those specifications are inconsistent with this chapter or are not appropriate to the conditions which exist in this state. References to A.S.T.M. specifications and standards are to the A.S.T.M. specifications and standards in effect on January 1, 1985.

Sec. 3. Section 214A.2, subsection 2, unnumbered paragraphs 2, 3, 4, and 5, Code 1985, are amended to read as follows:

Octane number for regular grade leaded gasoline shall follow the latest specifications of A.S.T.M. and but shall not be less than eighty-eight.

Octane number for premium grade leaded gasoline shall follow the latest specifications of A.S.T.M. and but shall not be less than ninety-three.

Octane number for regular grade unleaded ~~grade~~ gasoline shall follow the latest specifications of A.S.T.M. and but shall not be less than eighty-seven.

Octane number for premium grade unleaded gasoline shall follow the latest specifications of A.S.T.M. and but shall not be less than ninety.

Sec. 4. Section 214A.2, subsection 2, unnumbered paragraphs 6, 7, and 8, Code 1985, are amended by striking the paragraphs.

Sec. 5. Section 214A.2, Code 1985, is amended by adding the following new subsection:

NEW SUBSECTION. 4. Gasoline shall not contain methanol without an equal amount of cosolvent, and shall not contain more than five percent methanol.

Sec. 6. Section 214A.16, Code 1985, is amended by striking the section and inserting in lieu thereof the following:

214A.16 NOTICE OF BLENDED FUEL.

All motor vehicle fuel kept, offered, or exposed for sale, or sold at retail containing over one percent ethanol, methanol, or any combination of oxygenate octane enhancers shall be identified as "with" either "ethanol", "methanol", "ethanol/methanol", or similar wording on a white adhesive decal with black letters at least one inch high and at least one-quarter inch wide placed between thirty and forty inches above the driveway level on the front sides of any container or pump from which the motor fuel is sold.

Sec. 7. NEW SECTION. 214A.17 DOCUMENTATION IN TRANSACTIONS.

Upon any delivery of motor vehicle fuel to a retailer, the invoice, bill of lading, shipping or other documentation shall disclose the presence, type, and amount of oxygenate octane enhancers over one percent by weight contained in the fuel.

Sec. 8. NEW SECTION. 214A.18 WHOLE-CENT PRICING.

No retailer shall sell or offer for sale motor vehicle fuel except at a whole-cent price per unit.

Sec. 9. This Act, being deemed of immediate importance, takes effect from and after its publication in The Cedar Valley Times, a newspaper published in Vinton, Iowa, and in The Bancroft Register, a newspaper published in Bancroft, Iowa.

Approved May 6, 1985

I hereby certify that the foregoing Act was published in The Cedar Valley Times, Vinton, Iowa on May 10, 1985 and in The Bancroft Register, Bancroft, Iowa on May 15, 1985.

MARY JANE ODELL, *Secretary of State*