

county recorder in the county in which the property subject to the lien is located. The statement of claim may be amended to include subsequent liabilities. To be effective the statement of claim shall be amended and filed within one hundred twenty days after the occurrence of the event resulting in the amendment.

The lien may be dissolved by filing with the appropriate recording officials a certificate, signed by the executive director, that the debt for which the lien is attached, together with interest and costs on the debt, has been paid or legally abated.

Sec. 2. NEW SECTION. 455B.397 FINANCIAL DISCLOSURE.

Immediately upon the incurrence of any liability to the state under this part, the debtor shall submit to the executive director a report consisting of documentation of the debtor's liabilities and assets, including if filed, a copy of the annual report submitted to the secretary of state pursuant to chapter 496. A subsequent report pursuant to this section shall be submitted annually on April 15 for the life of the debt. These reports shall be kept confidential and shall not be available to the public.

Sec. 3. Section 455B.430, Code 1985, is amended by adding the following new subsection:

NEW SUBSECTION. 5. Immediately upon the listing of real property in the registry of abandoned or uncontrolled disposal sites, a person liable for cleanup costs shall submit to the executive director a report consisting of documentation of the responsible person's liabilities and assets, including if filed, a copy of the annual report submitted to the secretary of state pursuant to chapter 496. A subsequent report pursuant to this section shall be submitted annually on April 15 for the period the site remains on the registry.

Approved April 21, 1986

CHAPTER 1116

REGIONAL TRANSIT SYSTEM MOTOR FUEL TAX

H.F. 717

AN ACT relating to the purchase of motor fuel by a regional transit system, providing for a tax refund, and providing penalties.

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

Section 1. Section 324.2, Code 1985, is amended by adding the following new subsections:

NEW SUBSECTION. 8. "Urban transit system" means Iowa urban transit system as defined in section 324.57, subsection 9.

NEW SUBSECTION. 9. "Regional transit system" means regional transit system as defined in section 324.57, subsection 11.

Sec. 2. Section 324.3, subsection 4, Code 1985, is amended to read as follows:

4. Motor fuel used in the operation of an Iowa urban transit system ~~or regional transit system.~~ Any ~~However,~~ fuel sold to an Iowa urban transit system ~~or regional transit system~~ which is used for a purpose other than as specified in section 324.57, ~~subsections~~ subsection 9 and 11, is not exempt from the tax.

Sec. 3. Section 324.3, subsection 5, unnumbered paragraphs 1 and 2, Code 1985, are amended to read as follows:

Motor fuel sold to a regional transit system, the state, any of its agencies, or to any political subdivision of the state, which is used for a purpose specified in section 324.57, subsection 11 ~~or for public purposes and delivered into any size of storage tank owned or used exclusively by~~ a regional transit system, the state, any of its agencies, or a political subdivision of the

state. The department of revenue shall issue exemption certificate forms to a regional transit system, the state, its agencies, and political subdivisions of the state, or a regional transit system, the state, any of its agencies, or a political subdivision of the state, or a licensed motor fuel distributor may provide its own certificate of exemption in the form prescribed by the director, to a distributor or dealer to substantiate tax-exempt sales of motor fuel under this subsection. The certificate of exemption shall state that all of the motor fuel delivered into the storage tank shall be used for a purpose specified in section 324.57, subsection 11, or be used for public purposes.

Motor fuel shall be sold tax paid to a regional transit system, the state of Iowa, any of its agencies, or to any political subdivision of the state, including motor fuel sold for the transportation of pupils of approved public and nonpublic schools by a contract carrier who contracts with the public school under section 285.5 for the transportation of public and nonpublic school pupils under chapter 285, unless the motor fuel is delivered into storage tanks and exempt under subsection 5. Tax on fuel which is used for a purpose specified in section 324.57, subsection 11 or for public purposes is subject to refund, including tax paid on motor fuel sold for the transportation of school pupils of approved public and nonpublic schools by a contract carrier who contracts with the public school under section 285.5 for the transportation of public and nonpublic school pupils under chapter 285. Claims for refunds ~~will~~ shall be filed with the department on a quarterly basis and the director shall not grant a refund of motor fuel or special fuel tax where a claim is not filed within one year from the date the tax was due. The claim shall contain the number of gallons purchased, the calculation of the amount of motor fuel and special fuel tax subject to refund and any other information required by the department necessary to process the refund.

Sec. 4. Section 324.33, Code 1985, is amended by adding the following new subsection*:

NEW SUBSECTION. 9. "Urban transit system" means Iowa urban transit system as defined in section 324.57, subsection 9.

NEW SUBSECTION. 10. "Regional transit system" means regional transit system as defined in section 324.57, subsection 11.

Sec. 5. Section 324.35, unnumbered paragraphs 2, 3, and 4, Code 1985, are amended to read as follows:

Tax on special fuel sold to a regional transit system, the state of Iowa, any of its agencies, or any political subdivisions of the state ~~where such~~ if the fuel is used for a purpose specified in section 324.57, subsection 11 or for public purposes is subject to refund, including tax paid on special fuel sold for the transportation of school pupils of approved public and nonpublic schools by a contract carrier who contracts with the public school under section 285.5 for the transportation of public and nonpublic school pupils under chapter 285. Claims shall be filed in accordance with the claims for motor fuel tax refunds provided by section 324.3.

No tax is imposed under this division on special fuel used in the operation of an Iowa urban transit system ~~or regional transit system~~, except that any special fuel sold to an Iowa urban transit system ~~or regional transit system~~, which is used for any purpose other than as specified in section 324.57, ~~subsections subsection 9 and 11~~, is not exempt from the tax.

A tax shall not be imposed under this division and sections 324.34, 324.36, and 324.38 are not applicable if special fuel is sold to the state, any of its agencies, ~~an Iowa urban transit system~~, a regional transit system, or a political subdivision of the state when the special fuel is delivered into storage tanks, regardless of size, and all of the special fuel is used for public purposes or for a purpose specified in section 324.57, subsection 11.

Sec. 6. Section 805.8, subsection 2, paragraph p, Code 1985, is amended by striking the paragraph.

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*Subsections intended