

CHAPTER 135**UNDERGROUND FACILITIES AND EXCAVATIONS***H.F. 646*

AN ACT relating to the exchange of information regarding underground facilities and excavations affecting underground facilities.

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

Section 1. **NEW SECTION. 479A.1 DEFINITIONS.**

1. "Excavation" means an operation in which earth, rock, or other material in or on the ground is moved, removed, or otherwise displaced by means of any tools, equipment, or explosives and includes, without limitation, grading, trenching, tiling, digging, ditching, drilling, augering, tunneling, scraping, cable or pipe plowing, driving, and demolition of structures.

2. "One-call system" means an organization or office established by two or more underground facility operators for the purpose of receiving notice of intent to excavate from an excavator and transmitting the information in the notice to the participating underground facility operators.

3. "Person" means a person as defined in section 4.1, subsection 13.

4. "Underground facility" means an item of personal property which is buried or placed below ground for use in connection with the storage or conveyance of water, sewage, electronic, telephonic, or telegraphic communications, electric energy, oil, gas, or other substances, and includes but is not limited to pipes, sewers, conduits, cables, valves, lines, wires, manholes, and attachments to such property.

5. "Excavator" means a person proposing to engage or engaging in excavation.

6. "Underground facility operator" means a person owning or operating underground facilities including, but not limited to, public, private, and municipal utilities.

Sec. 2. **NEW SECTION. 479A.2 PUBLIC DEPOSIT OF LOCATION INFORMATION.**

1. Within six months after the effective date of this Act, every underground facility operator shall deposit with the county recorder sufficient copies of information, in a form which can be easily received and updated, delineating the townships and cities within the county in which underground facilities are owned or operated by the underground facility operator, except that the underground facility operator is not required to deposit information relating to underground facilities located on real property owned by the underground facility operator. However, for underground facilities located in a city with a population of two thousand or more within a county with a population of twenty-five thousand or more, based on the most recent federal decennial census, the underground facility operator shall deposit the information with the clerk of that city rather than with the county recorder. The underground facility operator shall promptly update the information on deposit. The information shall include the underground facility operator's name, address, and a telephone number or numbers answered twenty-four hours a day, seven days a week.

2. In lieu of depositing information describing the underground facilities owned or operated within a county or city as required by this section, an underground facility operator may designate a one-call system to receive notice of intent to excavate from an excavator and shall deposit only the name, address, and a telephone number or numbers, answered twenty-four hours a day, seven days a week, of the one-call system with the county recorder or city clerk respectively.

3. County recorders and city clerks shall not assess any fees for the depositing of information by underground facility operators or by a one-call system in the recorder's or clerk's office.

Sec. 3. **NEW SECTION. 479A.3 NOTICE TO EXCAVATORS.**

1. The county recorder or the city clerk, respectively, shall provide access to any pertinent information on deposit by township or city to the excavator, or shall provide the name, address,

and a telephone number or numbers, answered twenty-four hours a day, seven days a week, of a pertinent one-call system.

2. Counties and county recorders, and cities and city clerks are immune from any civil or criminal liability for receiving and providing access to the information required to be deposited with and made available from the recorders' or clerks' offices by this chapter.

Approved May 15, 1987

CHAPTER 136

TAXES ON MOBILE HOME RENTALS

H.F. 605

AN ACT relating to the state sales, services, and use tax and the local option hotel-motel tax on the rental of the mobile homes and the spaces within them.

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

Section 1. Section 422.43, subsections 7 and 11, Code 1987, are amended to read as follows:

7. There is hereby imposed a A like rate of tax is imposed upon the gross receipts from the renting of any and all rooms, apartments, or sleeping quarters in any a hotel, motel, inn, public lodging house, rooming house, mobile home which is tangible personal property, or tourist court, or in any place where sleeping accommodations are furnished to transient guests for rent, whether with or without meals. "Renting" and "rent" include any kind of direct or indirect charge for such rooms, apartments, or sleeping quarters, or the their use thereof. For the purposes of this division, such renting is regarded as a sale of tangible personal property at retail. However, such this tax shall does not apply to the gross receipts from the renting of a room, apartment, or sleeping quarters while rented by the same person for a period of more than thirty-one consecutive days.

11. The following enumerated services are subject to the tax imposed on gross taxable services: Alteration and garment repair; armored car; automobile repair; battery, tire and allied; investment counseling, excluding investment services of trust departments; bank service charges; barber and beauty; boat repair; car wash and wax; carpentry; roof, shingle, and glass repair; dance schools and dance studios; dry cleaning, pressing, dyeing, and laundering; electrical and electronic repair and installation; rental of tangible personal property, except mobile homes which are tangible personal property; excavating and grading; farm implement repair of all kinds; flying service; furniture, rug, upholstery repair and cleaning; fur storage and repair; golf and country clubs and all commercial recreation; house and building moving; household appliance, television, and radio repair; jewelry and watch repair; machine operator; machine repair of all kinds; motor repair; motorcycle, scooter, and bicycle repair; oilers and lubricators; office and business machine repair; painting, papering, and interior decorating; parking facilities; pipe fitting and plumbing; wood preparation; licensed executive search agencies; private employment agencies, excluding services for placing a person in employment where the principal place of employment of that person is to be located outside of the state; sewing and stitching; shoe repair and shoeshine; storage warehousing of raw agricultural products; telephone answering service; test laboratories, except tests on humans; termite, bug, roach, and pest eradicators; tin and sheet metal repair; turkish baths, massage, and reducing salons; weighing; welding; well drilling; wrapping, packing, and packaging of merchandise other than processed meat, fish, fowl and vegetables; wrecking service; wrecker and towing; cable television; campgrounds; carpet and upholstery cleaning; gun and camera repair; janitorial and building maintenance or cleaning; lawn care, landscaping and tree trimming and removal; lobbying service; pet grooming; reflexology; security and detective services; tanning beds or salons; and water conditioning and softening.