

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.

PARAGRAPH DIVIDED. For purposes of this subsection, gross taxable services from rental includes rents, royalties, and copyright and license fees. For purposes of this subsection, "lobbying service" means the rendering, furnishing or performing, for a fee, salary or other compensation, activities which are intended or used for the purpose of encouraging the passage, defeat, or modification of legislation or for influencing the decision of the members of a legislative committee or subcommittee or the representing, for a fee, salary or other compensation, on a regular basis an organization which has as one of its purposes the encouragement of the passage, defeat or modification of legislation or the influencing of the decision of the members of a legislative committee or a subcommittee. "Lobbying service" does not include the activities of a federal, state, or local government official or employee acting within the course of the official's or employee's duties or a representative of the news media engaged only in the reporting and dissemination of news and editorials.

Sec. 2. Section 422A.1, unnumbered paragraph 1, Code 1987, is amended to read as follows:

A city or county may impose by ordinance of the city council or by resolution of the board of supervisors a hotel and motel tax, at a rate not to exceed seven percent, which shall be imposed in increments of one or more full percentage points upon the gross receipts from the renting of ~~any and all~~ sleeping 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; except the gross receipts from the renting of sleeping rooms in dormitories and in memorial unions at all universities and colleges located in the state of Iowa. The tax when imposed by a city shall apply only within the corporate boundaries of that city and when imposed by a county shall apply only outside incorporated areas within that county. "Renting" and "rent" include any kind of direct or indirect charge for such sleeping rooms, apartments, or sleeping quarters, or the their use thereof. However, ~~such the tax shall~~ does not apply to the gross receipts from the renting of a sleeping room, apartment, or sleeping quarters while rented by the same person for a period of more than thirty-one consecutive days.

Approved May 20, 1987

CHAPTER 137

DEBT COLLECTION PRACTICES AND CIVIL ACTIONS

H.F. 655

AN ACT relating to civil actions by removing the one hundred mile limit on subpoenas to witnesses in civil cases, by limiting the award of lost time and transportation costs in small claims actions, and by requiring actions to be brought in small claims court in a court having actual jurisdiction.

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

Section 1. Section 622.66, Code 1987, is amended to read as follows:

622.66 HOW FAR COMPELLED TO ATTEND.

Witnesses in civil cases cannot be compelled to attend the district or ~~superior~~ appellate court out of the state where they are served, ~~nor at a distance of more than one hundred miles from the place of their residence, or from that where they are served with a subpoena, unless within the same county.~~

Sec. 2. Section 625.22, Code 1987, is amended to read as follows:

625.22 ATTORNEY'S FEES — COSTS.

When judgment is recovered upon a written contract containing an agreement to pay an