

military service tax credits under chapter 426A, and mobile home taxes under section 135D.22, the personal property tax replacement fund under section 427A.12, subsection 6, and delinquent taxes for prior years collected and apportioned to the rural services basic fund in the current year, multiplied by the ratio of three dollars and three-eighths cents to the rural service fund tax rate three dollars and ninety-five cents.

Approved May 29, 1987

CHAPTER 161

COUNTY CONSERVATION INDEBTEDNESS

H.F. 380

AN ACT relating to the contracting of indebtedness for county conservation purposes.

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

Section 1. Section 331.478, subsection 2, paragraph h, Code 1987, is amended to read as follows:

h. Expenditures for land acquisition and capital improvements for county conservation purposes not to exceed in any year the monetary equivalent of a tax of six and three-fourths cents per thousand dollars of assessed value on all the taxable property in the county.

Approved May 29, 1987

CHAPTER 162

VEHICLE WEIGHT RESTRICTIONS

H.F. 533

AN ACT relating to weight restrictions for vehicles on bridges and culverts and including a penalty.

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

Section 1. Section 321.471, Code 1987, is amended to read as follows:

321.471 LOCAL AUTHORITIES MAY RESTRICT.

1. Local authorities with respect to ~~highways~~ a highway under their jurisdiction may by ordinance or resolution prohibit the operation of vehicles upon ~~any such the~~ the highway or impose restrictions as to the weight of vehicles to be operated upon ~~any such the~~ the highway, except ~~farm tractors implements of husbandry~~ implements of husbandry as defined in section 321.1, subsection 7 16 and implements of husbandry loaded on hauling units for transporting the implements to locations for purposes of repair, for a total period of not to exceed ninety days in any one calendar year, whenever any said the highway by reason of deterioration, rain, snow, or other climatic conditions will be seriously damaged or destroyed unless the use of vehicles ~~thereon on the high-~~ way is prohibited or the permissible weights ~~thereof~~ reduced.

Any A person who violates the provisions of ~~such the~~ the ordinance or resolution shall, upon conviction or a plea of guilty, be subject to a fine determined by dividing the difference between the actual weight and the maximum weight established by the ordinance or resolution by one hundred, and multiplying the quotient by two dollars. Local authorities may issue special permits, during periods ~~such the~~ the restrictions are in effect, to permit limited operation of vehicles upon specified routes with loads in excess of any restrictions imposed under this ~~section sub-~~ section, but not in excess of load restrictions imposed by any other provision of this chapter,