

CHAPTER 205**SALES TAX EXEMPTION FOR FOOD STAMP PURCHASES***H.F. 266*

AN ACT relating to the exemption from the state sales, services and use tax of the gross receipts from the sale of foods purchased with federal food stamps and providing an effective date.

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

Section 1. Section 422.45, Code 1987, is amended by adding the following new subsection:
NEW SUBSECTION. The gross receipts from the sale of foods purchased with coupons issued under the federal Food Stamp Act of 1977, 7 U.S.C. § 2011, et seq.

Sec. 2. This Act is effective October 1, 1987.

Approved June 5, 1987

CHAPTER 206**MOTORCYCLE RIDER EDUCATION***S.F. 399*

AN ACT establishing a motorcycle rider education fund, increasing fees for certain operator's licenses, crediting moneys to the fund, and appropriating moneys from the fund to the department of education to reimburse sponsors of motorcycle rider education courses for the costs of the courses.

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

Section 1. Section 312.2, Code 1987, is amended by adding the following new subsection:
NEW SUBSECTION. 18. The treasurer of state, before making the allotments provided for in this section, shall credit monthly from the road use tax fund to the motorcycle rider education fund established in section 321.189, subsection 3, an amount equal to one dollar per year of license validity for each issued or renewed motor vehicle license which is valid for the operation of a motorcycle. Moneys credited to the motorcycle rider education fund under this subsection shall be taken from moneys credited to the road use tax fund under section 423.24.

Sec. 2. Section 321.189, subsection 1, unnumbered paragraph 3, Code 1987, is amended to read as follows:

After January 1, 1982, a person under the age of eighteen applying for a motor vehicle license valid for the operation of a motorcycle shall be required to successfully complete a motorcycle education course approved and established by the department of ~~public instruction~~ education or successfully complete an approved motorcycle education course at a private or commercial driver education school licensed by the department. A public school district shall charge a student a fee which shall not exceed the actual cost of instruction minus moneys received by the school district under section 321.189, subsection 3.

Sec. 3. Section 321.189, Code 1987, is amended by adding the following new subsection:
NEW SUBSECTION. 3. **MOTORCYCLE RIDER EDUCATION FUND.** The motorcycle rider education fund is established in the office of the treasurer of state. The moneys credited to the fund are appropriated to the department of education to be used to establish new motorcycle rider education courses and reimburse sponsors of motorcycle rider education courses