

**CHAPTER 1091****FOOD AND BEVERAGE SALES AND USE TAX EXEMPTION**

S.F. 2364

**AN ACT** relating to the sales, services, and use taxes exemption for the sales of food and beverages for human consumption by certain organizations, providing refunds, and including effective and retroactive applicability date provisions.

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

Section 1. Section 422.45, Code Supplement 1997, is amended by adding the following new subsection:

**NEW SUBSECTION. 52.** The gross receipts from the sales of food and beverages for human consumption by a nonprofit organization which principally promotes a food or beverage product for human consumption produced, grown, or raised in this state and whose income is exempt from federal taxation under section 501(c) of the Internal Revenue Code.

Sec. 2. **REFUNDS.** Refunds of taxes, interest, or penalties which arise from claims resulting from the enactment of section 422.45, subsection 52, in this Act, for sales occurring between July 1, 1988, and June 30, 1998, shall be limited to twenty-five thousand dollars in the aggregate and shall not be allowed unless refund claims are filed prior to October 1, 1998, notwithstanding any other provision of law. If the amount of claims total more than twenty-five thousand dollars in the aggregate, the department of revenue and finance shall prorate the twenty-five thousand dollars among all claimants in relation to the amounts of the claimants' valid claims.

Sec. 3. **EFFECTIVE DATE AND RETROACTIVE APPLICABILITY PROVISION.** This Act, being deemed of immediate importance, takes effect upon enactment and applies retroactively to July 1, 1988.

Approved April 14, 1998

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**CHAPTER 1092****MID-AMERICA PORT COMMISSION AGREEMENT**

H.F. 2135

**AN ACT** relating to a mid-America port commission agreement and providing an effective date.

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

Section 1. **NEW SECTION. 28K.1 MID-AMERICA PORT COMMISSION AGREEMENT.**  
The mid-America port commission agreement is entered into and enacted into law with the state of Illinois and the state of Missouri if those states legally join the agreement, in the form substantially as follows:

**AGREEMENT**

This agreement shall be known as and may be cited as the "Mid-America Port Commission Agreement". This agreement allows for the states of Missouri and Illinois to join the effort of the state of Iowa for developing the mid-America port commission.

### PORT COMMISSION

There is created a mid-America port commission to be governed by a nine-member port commission. The governors of Iowa, Illinois, and Missouri shall appoint one member to the port commission in accordance with the laws of the respective state. Each state shall also be represented by two members elected through the county governance in the geographical jurisdiction of the port commission. The port commission members shall hold office for a period of six years. The port commission members shall elect a chairperson of the port commission after all the members are selected. The position of chairperson shall rotate among the Iowa, Illinois, and Missouri members for two-year periods. A member of the port commission shall not serve more than two terms.

### POWERS OF COMMISSION

The port commission shall have the power to acquire, purchase, install, lease, construct, own, hold, maintain, equip, use, control, or operate ports, harbors, waterways, channels, wharves, piers, docks, quays, elevators, tipples, compresses, bulk loading and unloading facilities, warehouses, dry docks, marine support railways, tugboats, ships, vessels, shipyards, shipbuilding facilities, machinery and equipment, dredges, or any other facilities required or incidental to the construction, outfitting, dry docking, or repair of ships or vessels, or water, air, or rail terminals, or roadways or approaches thereto, or other structures or facilities necessary for the convenient use of the same in the aid of commerce, including the dredging, deepening, extending, widening, or enlarging of any ports, harbors, rivers, channels, or waterways, the damming of inland waterways, the establishment of a water basin, the acquisition and development of industrial sites, or the reclaiming of submerged lands.

#### Sec. 2. NEW SECTION. 28K.2 CITATION.

This division shall be known and may be cited as the "Mid-America Port Commission Act".

#### Sec. 3. NEW SECTION. 28K.3 JURISDICTION.

The Iowa counties which shall be included in the jurisdiction of the mid-America port commission agreement are Lee, Henry, and Des Moines counties.

#### Sec. 4. NEW SECTION. 28K.4 AUTHORITY.

Any power or powers, privileges, or authority exercised or capable of exercise by a public agency of this state may be exercised and enjoyed jointly with the mid-America port commission according to the powers delegated to the commission under this chapter.

A public agency of this state may enter into a chapter 28E agreement with the commission to advance the purposes of the commission.

#### Sec. 5. NEW SECTION. 28K.5 COUNTY ELECTION OF PORT COMMISSION MEMBERS.

The chairpersons of the Lee, Henry, and Des Moines county boards of supervisors shall jointly elect two members to serve on the port commission.

Sec. 6. EFFECTIVE DATE. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved April 14, 1998