

CHAPTER 1108

EXCISE TAX ON MOTOR FUEL CONTAINING ETHANOL

S.F. 2407

AN ACT relating to the extension of the reduced excise tax imposed on motor fuel containing ethanol.

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

Section 1. Section 452A.3, subsections 1 and 2, Code 1997, are amended to read as follows:

1. For the privilege of operating motor vehicles in this state, an excise tax of twenty cents per gallon is imposed upon the use of all motor fuel used for any purpose ~~except aviation gasoline and except motor fuel containing at least ten percent alcohol distilled from cereal grains grown in the United States for the period ending June 30, 2000, and except as otherwise provided in this section and in this division.~~

2. a. For the privilege of operating aircraft in this state an excise tax of eight cents per gallon is imposed on the use of all aviation gasoline.

~~2.~~ b. For the privilege of operating motor vehicles in this state, an excise tax of nineteen cents per gallon until June 30, ~~2000~~ 2007, is imposed upon the use of motor fuel containing at least ten percent alcohol distilled from cereal grains grown in the United States and used for any purpose except as otherwise provided in this division.

Approved April 16, 1998

CHAPTER 1109

ENVIRONMENTAL AUDITS

H.F. 681

AN ACT creating an environmental audit privilege and immunity, and an environmental auditor training program, and providing penalties.

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

Section 1. NEW SECTION. 455J.1 TITLE.

This chapter shall be known and cited as the "Environmental Audit Privilege and Immunity Act".

Sec. 2. NEW SECTION. 455J.2 DEFINITIONS.

As used in this chapter, unless the context otherwise requires:

1. "Department" means the department of natural resources created under section 455A.2 or its delegated authority.

2. "Environmental audit" means a voluntary evaluation of a facility or operation, of an activity at a facility or operation, or of an environmental management system at a facility or operation when the facility, operation, or activity is regulated under state or federal environmental laws, rules, or permit conditions, conducted by an owner or operator, an employee of the owner or operator, or an independent contractor retained by the owner or operator that is designed to identify historical or current noncompliance with environmental laws, rules, ordinances, or permit conditions, discover environmental contamination or hazards, rem-