

**CHAPTER 1154****USE TAX EXEMPTION FOR VEHICLES USED IN INTERSTATE COMMERCE***H.F. 2541*

**AN ACT** relating to the use tax exemption for vehicles used substantially in interstate commerce.

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

Section 1. Section 423.4, subsection 10, Code Supplement 1997, is amended by adding the following new unnumbered paragraph:

**NEW UNNUMBERED PARAGRAPH.** For the purposes of this subsection, if a vehicle meets the requirement that twenty-five percent of the miles operated accrues in states other than Iowa in each year of the first four-year period of operation, the exemption from use tax shall continue until the vehicle is sold or transferred. If the vehicle is found to have not met the exemption requirements or the exemption was revoked, the value of the vehicle upon which the use tax shall be imposed is the book or market value, whichever is less, at the time the exemption requirements were not met or the exemption was revoked.

Approved April 23, 1998

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**CHAPTER 1155****DEPARTMENT OF HUMAN SERVICES INSTITUTIONS AND SERVICES —  
MISCELLANEOUS PROVISIONS***H.F. 2348*

**AN ACT** relating to institutions and facilities administered by the department of human services and to similar and related services.

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

Section 1. **INSTITUTIONS ADMINISTERED BY THE DEPARTMENT OF HUMAN SERVICES — LEGISLATIVE FINDINGS AND INTENT.** During the 1997 legislative interim, the human services restructuring task force of the general assembly visited the state institutions administered by the department of human services. The task force members heard from concerned parents, service consumers, service system administrators, state and community-based providers, advocates for the needs of persons with disabilities, and many other persons interested in the service system for persons with disabilities and juveniles. Based upon the task force's review and recommendations, the general assembly makes the following findings concerning these institutions:

1. While the department of human services institutions were originally established as single-purpose care facilities, they are evolving into diversified, multiuse regional resource centers with a mixture of public and private providers.
2. Department of human services facilities provide high quality care at a relatively reasonable cost.
3. The buildings at the department of human services institutions have been well maintained and are located to serve as community resource centers.
4. Community-based approaches and individually designed services and support are recognized as the most desirable means of meeting the needs of persons with disabilities. A