

(10) If the distribution percentage is greater than ninety percent but not greater than ninety-five percent, the rate shall be nineteen and nine-tenths cents for ethanol blended gasoline and twenty and one-tenth cents for motor fuel other than ethanol blended gasoline.

(11) If the distribution percentage is greater than ninety-five percent, the rate shall be twenty cents for ethanol blended gasoline and twenty cents for motor fuel other than ethanol blended gasoline.

1A. Except as otherwise provided in this section and in this division, after June 30, 2007, an excise tax of twenty cents is imposed on each gallon of motor fuel used for any purpose for the privilege of operating motor vehicles in this state.

Sec. 5. Section 452A.3, subsection 2, paragraph b, Code 2001, is amended by striking the paragraph.

Sec. 6. APPLICABILITY.

1. Notwithstanding section 452A.3, as amended in this Act, the excise tax imposed upon motor vehicle fuel, including ethanol blended gasoline, as provided in that section shall be the same as provided in that section on June 30, 2001, until July 1, 2002. The excise tax for the period beginning July 1, 2002, and ending June 30, 2003, and for each subsequent period, shall be based on a determination made by the department of revenue and finance as provided in section 452A.3, subsection 1.

2. The ethanol blended gasoline tax credits provided in sections 422.11C and 422.33 apply to tax years beginning on or after January 1, 2002. The department of revenue and finance shall perform functions, prior to the beginning of that tax year, necessary in order to implement the tax credits.

Approved May 7, 2001

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## CHAPTER 124

### SOLID WASTE — TONNAGE FEES — SOLID WASTE ACCOUNT MONEYS

H.F. 722

**AN ACT** relating to tonnage fees and moneys in the solid waste account of the groundwater protection fund, and providing an effective date.

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

Section 1. Section 455B.310, subsection 4, Code 2001, is amended to read as follows:

4. ~~Ninety-five~~ If a planning area achieves the fifty percent waste reduction goal provided in section 455D.3, ninety-five cents of the tonnage fee shall be retained by a city, county, or public or private agency and. If the fifty percent waste reduction goal has not been met, one dollar and twenty cents of the tonnage fee shall be retained by a city, county, or public or private agency. Moneys retained by a city, county, or public or private agency shall be used as follows:

a. To meet comprehensive planning requirements of section 455B.306, the development of a closure or postclosure plan, the development of a plan for the control and treatment of leachate including the preparation of facility plans and detailed plans and specifications, and the preparation of a financial plan.

b. ~~Forty-five~~ If a planning area achieves the fifty percent waste reduction goal provided in

section 455D.3, forty-five cents of the retained funds shall be used for implementing waste volume reduction and recycling requirements of comprehensive plans filed under section 455B.306. If the fifty percent waste reduction goal has not been met, seventy cents of the retained funds shall be used for implementing waste volume reduction and recycling requirements of comprehensive plans filed under section 455B.306. The funds shall be distributed to a city, county, or public agency served by the sanitary disposal project. Fees collected by a private agency which provides for the final disposal of solid waste shall be remitted to the city, county, or public agency served by the sanitary disposal project. However, if a private agency is designated to develop and implement the comprehensive plan pursuant to section 455B.306, fees under this paragraph shall be retained by the private agency.

c. For other environmental protection activities.

d. Each sanitary landfill owner or operator shall submit a return to the department identifying the use of all fees retained under this section including the manner in which the fees were distributed. The return shall be submitted concurrently with the return required under subsection 7.

Sec. 2. Section 455D.3, subsection 3, paragraph a, unnumbered paragraph 2, Code 2001, is amended to read as follows:

If at any time the department determines that a planning area has met or exceeded the twenty-five percent goal, but has not met or exceeded the fifty percent goal, a planning area shall subtract ~~forty~~ fifty ~~sixty~~ sixty cents from the total amount of the tonnage fee imposed pursuant to section 455B.310. If at any time the department determines that a planning area has met or exceeded the fifty percent goal, a planning area shall subtract fifty cents from the total amount of the tonnage fee imposed pursuant to section 455B.310. The reduction in tonnage fees pursuant to this paragraph shall be taken from that portion of the tonnage fees which would have been allocated for funding alternatives to landfills pursuant to section 455E.11, subsection 2, paragraph "a", subparagraph (1).

Sec. 3. Section 455E.11, subsection 2, paragraph a, subparagraph (1), unnumbered paragraph 1, Code 2001, is amended to read as follows:

~~One dollar and seventy-five cents of~~ After the one dollar and fifty-five cents is allocated pursuant to subparagraph (2), the remaining moneys from the tonnage fee shall be used for funding alternatives to landfills and shall be allocated as follows:

Sec. 4. Section 455E.11, subsection 2, paragraph a, subparagraph (1), subparagraph subdivision (b), Code 2001, is amended to read as follows:

(b) ~~Sixty-five~~ One hundred sixty-five thousand dollars to the waste management assistance division of the department to be used for the by-products and waste search service at the university of northern Iowa.

Sec. 5. Section 455E.11, subsection 2, paragraph a, subparagraph (2), unnumbered paragraph 1, Code 2001, is amended to read as follows:

~~The remaining one~~ One dollar and fifty-five cents shall be used as follows:

Sec. 6. This Act, with the exception of section 4 of this Act, shall take effect July 1, 2002.

Approved May 7, 2001