

bond or the issuer of the irrevocable letter of credit shall be brought not later than one hundred eighty days after the date that the dealer delivers the feeder pigs to the purchaser pursuant to the sales agreement.

Sec. 5. IMPLEMENTATION. In implementing this Act, the department may adopt rules pursuant to section 17A.4, subsection 2, and section 17A.5, subsection 2, paragraph "b".

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

Approved April 20, 2004

CHAPTER 1096

UTILITY REPLACEMENT TAXES

H.F. 2541

AN ACT relating to utility replacement taxes by redefining major additions for purposes of allocating replacement taxes to taxing districts, requiring certain taxpayers to report estimated replacement taxes, and changing or establishing certain reporting dates and including effective and retroactive applicability date provisions.

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

Section 1. Section 437A.3, subsection 18, Code Supplement 2003, is amended to read as follows:

18. "Major addition" means any either of the following:

a. Any acquisition on or after January 1, 1998, by a taxpayer, by transfer of ownership, self-construction, or capital lease of any interest in any of the following:

a- (1) A building in this state where the acquisition cost of all interests acquired exceeds ten million dollars.

b- (2) An electric power generating plant where the acquisition cost of all interests acquired exceeds ten million dollars. For purposes of this paragraph, "electric power generating plant" means each nameplate rated electric power generating plant owned solely or jointly by any person or electric power facility financed under the provisions of chapter 28F or 476A in which electrical energy is produced from other forms of energy, including all equipment used in the production of such energy through its step-up transformer.

c- (3) Natural gas operating property within a local taxing district where the acquisition cost of all interests acquired exceeds one million dollars.

d- (4) Any property described in section 437A.16 in this state acquired by a person not previously subject to taxation under this chapter.

b. Any acquisition on or after January 1, 2004, by a taxpayer, by transfer of ownership, self-construction, or capital lease of any interest in electric transmission operating property within a local taxing district where the acquisition cost of all interests acquired exceeds one million dollars.

For purposes of this chapter, the acquisition cost of an asset acquired by capital lease is its capitalized value determined under generally accepted accounting principles.

Sec. 2. Section 437A.15, subsection 3, paragraph e, Code Supplement 2003, is amended to read as follows:

e. Notwithstanding the provisions of this section, if during the tax year a person who was not a taxpayer during the prior tax year acquires a new major addition, as defined in section 437A.3, subsection 18, paragraph “d” “a”, subparagraph (4), the replacement tax associated with that major addition shall be allocated, for that tax year, under this section in accordance with the general allocating formula on the basis of the general property tax equivalents established under section 437A.15, except that the levy rates established and reported to the department of management on or before June 30 following the tax year in which the major addition was acquired shall be applied to the prorated assessed value of the major addition and provided that section 437A.19, subsection 2, paragraph “b”, subparagraph (2), is in any event applicable. For purposes of this paragraph, “prorated assessed value of the major addition” means the assessed value of the major addition as of January 1 of the year following the tax year in which the major addition was acquired multiplied by the percentage derived by dividing the number of months that the major addition existed during the tax year by twelve, counting any portion of a month as a full month.

Sec. 3. Section 437A.19, subsection 2, paragraph f, unnumbered paragraph 5, Code Supplement 2003, is amended to read as follows:

In addition to reporting the assessed values as described in this subsection, the director, on or before October 31, 2003, ~~in the case of January 1, 2003, values, and on or before August 31~~ of each ~~subsequent~~ assessment year, shall also report to the department of management and to the auditor of each county the taxable value of taxpayer property as of January 1 of such assessment year for each local taxing district. For purposes of this chapter, “taxable value” means the value for all property subject to the replacement tax annually determined by the director, by dividing the estimated annual replacement tax liability for that property by the prior year’s consolidated taxing district rate for the taxing district where that property is located, then multiplying the quotient by one thousand. ~~The prior year’s replacement tax amounts for that property shall be used to estimate the current tax year’s taxable value for that property. If property not subject to any threshold recalculation is generating replacement tax for the first time, or if a taxpayer’s replacement tax will not be changed by any threshold recalculation and the taxpayer believes that the replacement tax will vary more than ten percent from the previous tax year, the taxpayer shall report to the director by July 15 of the current calendar year, on forms prescribed by the director, the estimated replacement tax liability that will be attributable to that property for the current tax year. A taxpayer who paid more than five hundred thousand dollars in replacement tax in the previous tax year or who believes their replacement tax liability will vary more than ten percent from the previous tax year shall report to the director by October 1 of the current calendar year, on forms prescribed by the director, the estimated replacement tax liability that will be attributable to all of the taxpayer’s property subject to replacement tax for the current tax year. The department shall utilize the estimated replacement tax liability as reported by the taxpayer or the taxpayer’s prior year’s replacement tax amounts to estimate the current tax year’s taxable value for that property. Furthermore, a taxpayer who has a new major addition of operating property which is put into service for the first time in the current calendar year shall report to the director by October 1 of the current calendar year, or at the time the major addition is put into service, whichever time is later, on forms prescribed by the director, the cost of the major addition and, if not previously reported, shall report the estimated replacement taxes which that asset will generate in the current calendar year.~~ For the purposes of computing the taxable value of property in a taxing district, the taxing district’s share of the estimated replacement tax liability shall be the taxing district’s percentage share of the “assessed value allocated by property tax equivalent” multiplied by the total estimated replacement tax. “Assessed value allocated by property tax equivalent” shall be determined by dividing the taxpayer’s current year assessed valuation in a taxing district by one thousand, and then multiplying by the prior year’s consolidated tax rate.

Sec. 4. EFFECTIVE AND RETROACTIVE APPLICABILITY DATES. This Act, being deemed of immediate importance, takes effect upon enactment and applies retroactively to January 1, 2004.

Approved April 20, 2004

CHAPTER 1097

PUBLIC HEALTH EMERGENCIES OR DISASTERS — FINANCIAL ASSISTANCE

S.F. 2153

AN ACT relating to the funding of efforts to alleviate a public health emergency or disaster.

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

Section 1. Section 135.144, Code Supplement 2003, is amended by adding the following new subsection:

NEW SUBSECTION. 11. If a public health disaster or other public health emergency situation exists which poses an imminent threat to the public health, safety, and welfare, the department, in conjunction with the governor, may provide financial assistance, from funds appropriated to the department that are not otherwise encumbered, to political subdivisions as needed to alleviate the disaster or the emergency. If the department does not have sufficient encumbered¹ funds, the governor may request that the executive council, pursuant to the authority of section 7D.29, commit sufficient funds, up to one million dollars, that are not otherwise encumbered from the general fund, as needed and available, for the disaster or the emergency. If additional financial assistance is required in excess of one million dollars, approval by the legislative council is also required.

Approved April 26, 2004

CHAPTER 1098

OPERATING WHILE INTOXICATED — WITHDRAWAL OF BODILY SPECIMENS

H.F. 265

AN ACT relating to the withdrawal of blood without a warrant from a person under arrest for an operating-while-intoxicated offense when the arrest results from a traffic accident resulting in death or personal injury reasonably likely to cause death.

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

Section 1. **NEW SECTION.** 321J.10A BLOOD WITHDRAWAL WITHOUT A WARRANT.
1. Notwithstanding section 321J.10, if a person is under arrest for an offense arising out of

¹ The word "unencumbered" probably intended