

d. For violations of ~~section~~ sections 321G.19 and 321I.20, the scheduled fine is ~~fifteen~~ twenty dollars.

e. For identification violations under ~~section~~ sections 321G.5 and 321I.6, the scheduled fine is ~~ten~~ twenty dollars.

Sec. 94. Section 805.16, subsection 1, Code 2003, is amended to read as follows:

1. Except as provided in subsection 2 of this section, a peace officer shall issue a police citation or uniform citation and complaint, in lieu of making a warrantless arrest, to a person under eighteen years of age accused of committing a simple misdemeanor under chapter 321, 321G, 321I, 461A, 461B, 462A, 481A, 481B, 483A, 484A, 484B, or a local ordinance not subject to the jurisdiction of the juvenile court, and shall not detain or confine the person in a facility regulated under chapter 356 or 356A.

Sec. 95. Section 903.1, subsection 3, Code 2003, is amended to read as follows:

3. A person under eighteen years of age convicted of a simple misdemeanor under chapter 321, 321G, 321I, 453A, 461A, 461B, 462A, 481A, 481B, 483A, 484A, or 484B, or a violation of a county or municipal curfew or traffic ordinance, except for an offense subject to section 805.8, may be required to pay a fine, not to exceed one hundred dollars, as fixed by the court, or may be required to perform community service as ordered by the court.

Sec. 96. Section 321G.22A, Code Supplement 2003, is repealed.

Sec. 97. **APPLICABILITY — NEW REGISTRATIONS AND RENEWALS.** The annual registration fees required for snowmobiles and all-terrain vehicles pursuant to this Act apply to new registrations and renewals effective for years beginning on or after January 1, 2005.

Approved May 6, 2004

---

## CHAPTER 1133

### SALES AND USE TAX ON GAS, ELECTRICITY, AND FUEL — EXEMPTION FOR RESIDENTIAL CUSTOMERS

*S.F. 2026*

**AN ACT** relating to the phaseout of the sales and use taxes on the sale and furnishing of gas, electricity, and fuel to residential customers.

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

Section 1. Section 423.3, as enacted by 2003 Iowa Acts, First Extraordinary Session, chapter 2, section 96, is amended by adding the following new subsection:

**NEW SUBSECTION.** 84. a. Subject to paragraph “b”, the sales price from the sale or furnishing of metered gas, electricity, and fuel, including propane and heating oil, to residential customers which is used to provide energy for residential dwellings and units of apartment and condominium complexes used for human occupancy.

b. The exemption in this subsection shall be phased in by means of a reduction in the tax rate as follows:

(1) If the date of the utility billing or meter reading cycle of the residential customer for the

sale or furnishing of metered gas and electricity is on or after January 1, 2004, through December 31, 2004, or if the sale or furnishing of fuel for purposes of residential energy and the delivery of the fuel occurs on or after January 1, 2004, through December 31, 2004, the rate of tax is two percent of the sales price.

(2) If the date of the utility billing or meter reading cycle of the residential customer for the sale or furnishing of metered gas and electricity is on or after January 1, 2005, through December 31, 2005, or if the sale or furnishing of fuel for purposes of residential energy and the delivery of the fuel occurs on or after January 1, 2005, through December 31, 2005, the rate of tax is one percent of the sales price.

(3) If the date of the utility billing or meter reading cycle of the residential customer for the sale or furnishing of metered gas and electricity is on or after January 1, 2006, or if the sale, furnishing, or service of fuel for purposes of residential energy and the delivery of the fuel occurs on or after January 1, 2006, the rate of tax is zero percent of the sales price.

c. The exemption in this subsection does not apply to local option sales and services tax imposed pursuant to chapters 423B and 423E.

Approved May 6, 2004

---

## CHAPTER 1134

### INVESTMENTS BY IOWA FINANCE AUTHORITY — FUNDS ESTABLISHED BY TREASURER OF STATE

*S.F. 2215*

**AN ACT** relating to the investment of moneys of the Iowa finance authority in funds within the office of the treasurer of state.

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

Section 1. Section 16.5, Code 2003, is amended by adding the following new subsection:  
**NEW SUBSECTION.** 18. Establish one or more funds within the state treasury under the control of the authority and invest moneys of the authority therein. Notwithstanding section 8.33 or 12C.7, or any other provision to the contrary, moneys invested by the treasurer of state pursuant to this subsection shall not revert to the general fund of the state and interest accrued on the moneys shall be moneys of the authority and shall not be credited to the general fund. For purposes of this subsection, the treasurer of state shall enter into an agreement with the authority to carry out the provisions of this subsection.

Approved May 6, 2004