

CHAPTER 71

SALES AND USE TAX — TOY SALES TO NONPROFIT ORGANIZATIONS

H.F. 310

AN ACT exempting the sale of toys to certain nonprofit organizations from state sales and use taxes.

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

Section 1. Section 423.3, Code 2005, is amended by adding the following new subsection:
NEW SUBSECTION. 85. The sales price from the sales of toys to a nonprofit organization exempt from federal income tax under section 501 of the Internal Revenue Code that purchases the toys from donations collected by the nonprofit organization and distributes the toys to children at no cost.

Approved April 28, 2005

CHAPTER 72

REGULATION OF ELECTIONS AND POLITICAL CAMPAIGNS

H.F. 312

AN ACT relating to campaign finance committee reporting, use of committee funds or property, independent expenditures, and placement of campaign signs.

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

Section 1. Section 53.10, unnumbered paragraph 3, Code 2005, is amended to read as follows:

During the hours when absentee ballots are available in the office of the commissioner, the posting of political signs is prohibited within ~~thirty~~ thirty three hundred feet of the absentee voting site. No electioneering shall be allowed within the sight or hearing of voters at the absentee voting site.

Sec. 2. Section 53.11, subsection 4, Code 2005, is amended to read as follows:

4. During the hours when absentee ballots are available at a satellite absentee voting station, the posting of political signs is prohibited within ~~thirty~~ thirty three hundred feet of the satellite absentee voting station. Electioneering shall not be allowed within the sight or hearing of voters at the satellite absentee voting station.

Sec. 3. Section 68A.102, subsection 9, Code 2005, is amended to read as follows:

9. "Consultant" means a person who provides or procures services ~~for or on behalf of a candidate~~ including but not limited to consulting, public relations, advertising, fundraising, polling, managing or organizing services.

Sec. 4. Section 68A.102, subsection 12, Code 2005, is amended to read as follows:

12. "County statutory political committee" means a committee as ~~defined~~ described in section 43.100 that accepts contributions in excess of seven hundred fifty dollars in the aggregate.

makes expenditures in excess of seven hundred fifty dollars in the aggregate, or incurs indebtedness in excess of seven hundred fifty dollars in the aggregate in any one calendar year to expressly advocate the nomination, election, or defeat of a candidate for public office.

Sec. 5. Section 68A.203, subsection 2, Code 2005, is amended to read as follows:

2. An individual who receives contributions for a committee without the prior authorization of the chairperson of the committee or the candidate shall be responsible for either rendering the contributions to the treasurer within fifteen days of the date of receipt of the contributions, or depositing the contributions in the account maintained by the committee within seven days of the date of receipt of the contributions. A person who receives contributions for a committee shall, not later than fifteen days from the date of receipt of the contributions or on demand of the treasurer, render to the treasurer the contributions and an account of the total of all contributions, including the name and address of each person making a contribution in excess of ten dollars, the amount of the contributions, and the date on which the contributions were received. The treasurer shall deposit all contributions within seven days of receipt by the treasurer in an account maintained by the committee. All funds of a committee shall be segregated from any other funds held by officers, members, or associates of the committee or the committee's candidate. However, if a candidate's committee receives contributions only from the candidate, or if a permanent organization temporarily engages in activity which qualifies it as a political committee and all expenditures of the organization are made from existing general operating funds and funds are not solicited or received for this purpose from sources other than operating funds, then that committee is not required to maintain a separate account in a financial institution. Committee funds or committee property shall not be used for the personal benefit of an officer, member, or associate of the committee. The funds of a committee are not attachable for the personal debt of the committee's candidate or an officer, member, or associate of the committee.

Sec. 6. Section 68A.304, subsection 1, paragraph d, Code 2005, is amended to read as follows:

d. Consumable campaign property is not required to be reported as committee inventory, regardless of the initial value of the consumable campaign property. "Consumable campaign property", for purposes of this section, means stationery, ~~yard campaign~~ signs, and other campaign materials that have been permanently imprinted to be specific to a candidate or election.

Sec. 7. Section 68A.304, Code 2005, is amended by adding the following new subsection: **NEW SUBSECTION.** 3. Consumable campaign property may be disposed of in any manner by the candidate's committee. A candidate's committee shall not transfer consumable campaign property to another candidate without receiving fair market value compensation unless the candidate in both campaigns is the same person.

Sec. 8. Section 68A.402, subsection 6, paragraphs a and b, Code 2005, are amended to read as follows:

a. A state statutory political committee shall file a report on the same dates as a candidate's committee is required to file reports under subsection 2, ~~paragraph paragraphs "a", and subsection 5, paragraph "b"~~ "c".

b. A county statutory political committee shall file a report on the same dates as a candidate's committee is required to file reports under subsection 2, ~~paragraph paragraphs "a", and subsection 5, paragraph "b"~~ "c".

Sec. 9. Section 68A.402, subsection 7, paragraphs a and b, Code 2005, are amended to read as follows:

a. STATEWIDE OFFICE AND GENERAL ASSEMBLY ELECTIONS.

ELECTION YEAR. A political committee expressly advocating the nomination, election, or defeat of candidates for statewide office or the general assembly shall file a report on the same dates as a candidate's committee is required to file reports under subsection 2, paragraph "a".

NONELECTION YEAR. A political committee expressly advocating the nomination, election, or defeat of candidates for statewide office or the general assembly shall file a report as follows:

Report due:	Covering period:
January 19 (next <u>July 19</u> calendar year)	January 1 through June 30
July 19 <u>January 19</u> (next calendar year)	July 1 through December 31

b. COUNTY ELECTIONS. A political committee expressly advocating the nomination, election, or defeat of candidates for county office shall file reports on the same dates as a candidate's committee is required to file reports under subsection 2, ~~paragraph~~ paragraphs "a", and subsection 5, paragraph "b" "c".

Sec. 10. Section 68A.402, subsection 8, Code 2005, is amended to read as follows:

8. POLITICAL COMMITTEES — BALLOT ISSUES. A political committee expressly advocating the passage or defeat of a ballot issue shall file reports ~~on the same dates as candidates for city office are required to file reports under subsection 3. as follows:~~

a. ELECTION YEAR. Five days before the election covering the period of the date of initial activity through ten days before election.

b. NONELECTION YEAR. On January 19 of the next calendar year that covers the time period of nine days before the election through December 31.

Sec. 11. Section 68A.402, subsection 10, Code 2005, is amended to read as follows:

10. ELECTION YEAR DEFINED. As used in this section, "election year" means a year in which the name of the candidate or ballot issue that is expressly advocated for or against appears on any ballot to be voted on by the electors of the state of Iowa. For state and county statutory political committees, and all other political committees except for political committees that advocate for or against ballot issues. "election year" means a year in which primary and general elections are held.

Sec. 12. Section 68A.402B, subsection 2, paragraph b, Code 2005, is amended by striking the paragraph.

Sec. 13. Section 68A.404, subsection 1, Code 2005, is amended to read as follows:

1. As used in this section, "independent expenditure" means an expenditure one or more expenditures in excess of seven hundred fifty dollars in the aggregate for a communication that expressly advocates the nomination, election, or defeat of a clearly identified candidate or the passage or defeat of a ballot issue that is made without the prior approval or coordination with a candidate, candidate's committee, or a ballot issue committee.

Sec. 14. Section 68A.404, subsection 2, Code 2005, is amended by striking the subsection and inserting in lieu thereof the following:

2. A person, other than a committee registered under this chapter, that makes one or more independent expenditures shall file an independent expenditure statement.

a. The filing of an independent expenditure statement under this section does not alone require the person filing the independent expenditure statement to register and file reports under sections 68A.201 and 68A.402.

b. This section does not apply to a candidate, candidate's committee, state statutory political committee, county statutory political committee, or a political committee.

Sec. 15. Section 68A.404, subsection 3, Code 2005, is amended by striking the subsection.

Sec. 16. Section 68A.405, subsection 2, paragraph b, Code 2005, is amended to read as follows:

b. Small items upon which the inclusion of the statement is impracticable including, but not

limited to, yard campaign signs, bumper stickers, pins, buttons, pens, political business cards, and matchbooks.

Sec. 17. Section 68A.406, subsection 1, paragraph f, Code 2005, is amended to read as follows:

f. Property leased by a candidate, committee, or an organization established to advocate the nomination, election, or defeat of a candidate or the passage or defeat of a ballot issue that has not yet registered pursuant to section 68A.201, when the property is used as campaign headquarters or a campaign office and the placement of the sign is limited to the space that is actually leased.

Sec. 18. Section 68A.406, subsection 2, Code 2005, is amended by adding the following new paragraphs:

NEW PARAGRAPH. e. Within three hundred feet of an absentee voting site during the hours when absentee ballots are available in the office of the county commissioner of elections as provided in section 53.10.

NEW PARAGRAPH. f. Within three hundred feet of a satellite absentee voting station during the hours when absentee ballots are available at the satellite absentee voting station as provided in section 53.11.

Sec. 19. Section 68A.406, subsection 3, Code 2005, is amended to read as follows:

3. Yard Campaign signs with dimensions of thirty-two square feet or less are exempt from the attribution statement requirement in section 68A.405. Campaign signs in excess of thirty-two square feet, or signs that are affixed to buildings or vehicles regardless of size except for bumper stickers, are required to include the attribution statement required by section 68A.405. The placement or erection of yard campaign signs shall be exempt from the requirements of chapter 480 relating to underground facilities ~~organization~~ information.

Sec. 20. Section 68A.503, subsection 4, paragraph c, Code 2005, is amended to read as follows:

c. The placement of yard campaign signs under section 68A.406.

Approved April 28, 2005

CHAPTER 73

SALE AND PURCHASE OF AMMONIUM NITRATE

H.F. 476

AN ACT regulating the sale of ammonium nitrate by fertilizer dealers, and providing penalties.

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

Section 1. Section 200.3, Code 2005, is amended by adding the following new subsections:
NEW SUBSECTION. 0A. "Ammonium nitrate" means a compound that is chiefly composed of ammonium salt of nitric acid which contains not less than thirty-three percent nitrogen, one-half of which is in the ammonium form and one-half in the nitrate form.

NEW SUBSECTION. 12A. "Licensee" means a person licensed under section 200.4.