

CHAPTER 133**MOTOR VEHICLE REGISTRATION FEE REFUNDS
— FORMER RESIDENTS***H.F. 718*

AN ACT allowing a refund of unexpired motor vehicle registration fees to a vehicle owner who moves out of state.

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

Section 1. Section 321.126, Code 2005, is amended by adding the following new subsection:

NEW SUBSECTION. 6A. If the owner of the motor vehicle moves out of state, the owner may make a claim for a refund by returning the Iowa registration plates, along with evidence of the vehicle's registration in another jurisdiction, to the county treasurer of the county in which the motor vehicle was registered within six months of the out-of-state registration. For purposes of section 321.127, the unexpired months remaining in the registration year shall be calculated on the basis of the effective date of the out-of-state registration. However, for the purpose of timely issuance of the refund, the claim for a refund under this subsection is considered to be filed on the date the registration documents are received by the county treasurer.

Approved May 20, 2005

CHAPTER 134**SALES AND USE TAX — LOW-INCOME HOUSING PROJECTS
OF NONPROFIT ORGANIZATIONS***H.F. 856*

AN ACT providing a sales and use tax exemption for certain nonprofit organizations that build or repair low-income dwellings.

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 sale of building materials, supplies, goods, wares, or merchandise sold to a nonprofit Iowa affiliate of a nonprofit international organization whose primary activity is the promotion of the construction, remodeling, or rehabilitation of one-family or two-family dwellings for use by low-income families and where the building materials, supplies, goods, wares, or merchandise are used in the construction, remodeling, or rehabilitation of such dwellings.

Sec. 2. Section 423.4, subsection 1, Code 2005, is amended to read as follows:

1. A private nonprofit educational institution in this state, nonprofit Iowa affiliate of a nonprofit international organization whose primary activity is the promotion of the construction, remodeling, or rehabilitation of one-family or two-family dwellings for low-income families, nonprofit private museum in this state, tax-certifying or tax-levying body or governmental