

**CHAPTER 1146****PROPERTY TAX — MACHINERY, EQUIPMENT, AND FIXTURES  
AT CONCRETE MIXING AND HOT MIX ASPHALT FACILITIES***S.F. 2391*

**AN ACT** relating to the assessment for property taxation purposes of machinery, equipment, and fixtures used at concrete mixing facilities and hot mix asphalt facilities and including effective date and retroactive applicability date provisions.

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

Section 1. Section 427A.1, subsection 1, paragraph c, Code 2005, is amended to read as follows:

c. Buildings, structures or improvements, any of which are constructed on or in the land, attached to the land, or placed upon a foundation whether or not attached to the foundation. However, property taxed under chapter 435 and property that is a concrete batch plant as that term is defined in subsection 4 shall not be assessed and taxed as real property.

Sec. 2. Section 427A.1, subsection 4, Code 2005, is amended to read as follows:

4. Notwithstanding the definition of “attached” in subsection 2, property is not “attached” if it any of the following conditions are met:

a. It is a fixture used for cooking, refrigeration, or freezing of value-added agricultural products, used in value-added agricultural processing or used in direct support of value-added agricultural processing. For purposes of this subsection, “direct support” includes storage by public refrigerated warehouses for processors of value-added agricultural products. Such fixtures shall not be considered “attached” whether owned directly by the processor or warehouse operator or by another who leases the fixture to the processor or warehouse operator. This subsection paragraph shall not apply to fixtures used primarily for retail sale or display.

b. It is a concrete batch plant. A “concrete batch plant” is the machinery, equipment, and fixtures used at a concrete mixing facility to process cement dry additive and other raw materials into concrete.

c. It is a hot mix asphalt facility.

Sec. 3. **EFFECTIVE AND RETROACTIVE APPLICABILITY DATES.** This Act, being deemed of immediate importance, takes effect upon enactment and applies retroactively to January 1, 2006, for assessment years beginning on or after that date.

Approved May 31, 2006