

April 23, 1963.

Passed on File

*Senate concurred in House amendment 5/18*

*Amending Committee 4/23  
Sept. Conf. Cal. 4/23*

Senate File 461

By TRANSPORTATION AND HIGHWAY SAFETY COMMITTEE.

Passed Senate, Date *4-24-63*

Passed House, Date *5-17-63*

Vote: Ayes *50* Nays *0*

Vote: Ayes *78* Nays *9*

Approved

*Amended by House  
Concurred by Senate 5/18  
aye 48 Nays 0*

*Reconsidered Vote 7/17  
Reconsidered vote of House 5/18  
amended vote 5/18  
aye 91 Nays 2*

# A BILL FOR

An Act relating to the regulation and taxation of travel trailers.

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

1 Section 1. Section one hundred thirty-five D point one  
2 (135D.1), Code 1962, is amended by adding a new subsection as  
3 follows:  
4 "The term 'mobile home' as used in this chapter shall not  
5 include vehicles known as 'camping trailers' or 'travel trailers'.  
6 The term 'camping trailer' or 'travel trailer' means a vehicle  
7 without motive power used or so manufactured or constructed as  
8 to permit its being used as a conveyance upon the public streets  
9 and highways and so designed to permit the vehicle to be used as  
10 a place of human habitation by one or more persons. But such  
11 vehicle shall not exceed eight feet in width nor be longer than  
12 thirty feet which shall include that part of the vehicle designed  
13 for use as a trailer hitch nor weigh more than forty-five hundred  
14 pounds. Such vehicle shall be customarily or ordinarily used for  
15 vacation or recreational purposes and not used as a place of  
16 permanent habitation. If any such vehicle is used in this  
17 state as a place of habitation for more than ninety days it shall  
18 be classed as a mobile home regardless of the size and weight  
19 limitations herein provided.

1 Sec. 2. Section three hundred twenty-one point one hundred

2 twenty-three (321.123), Code 1962, is amended by adding at the  
 3 end of subsection three (3) the following:  
 4 “, except travel trailers as defined in chapter one hundred  
 5 thirty-five D (135D) of the Code shall be exempt from the mobile  
 6 home registration fee herein provided but shall be registered as  
 7 ‘travel trailers’ upon payment of a fee of fifteen cents per  
 8 square foot of inside space and shall be issued ‘travel trailer’  
 9 plates.

SENATE FILE 461

- 1 Amend Senate File 461 as follows:  
 2 1. Amend section 1, line 14, by striking the “period” and  
 3 adding “manufacturer’s shipping weight or actual weight of the  
 4 vehicle fully equipped.”  
 5 2. Amend section 1, line 17, by inserting after the word  
 6 “days” the words “in any calendar year”.  
 7 3. Amend section 2, line 8, by striking the words “of  
 8 inside space” and inserting in lieu thereof “computed on exterior  
 9 measurement”.  
 10 4. Further amend Senate File 461 by adding the following  
 11 new section:  
 12 “if said travel trailer or camping trailer shall have been  
 13 registered under the provisions of this chapter at any time during  
 14 a calendar year, it shall not be subject to a personal property  
 15 tax for said year.

Filed and adopted ✓  
 April 24, 1963.

By CAMPBELL.

SENATE FILE 461

- 1 Amend Senate File 461 as follows:  
 2 1. Section 1, line eleven (11), by striking all after  
 3 the word “vehicle” to and including the period in line  
 4 fifteen (15), and inserting in lieu thereof the following;  
 5 “may be up to eight feet in width and any length provided  
 6 its gross weight does not exceed forty-five hundred pounds  
 7 manufacturers’ shipping weight or fully equipped, or any  
 8 weight, provided its overall length does not exceed  
 9 twenty-eight feet.”  
 10 2. Section 2, line nine (9), by inserting after the  
 11 period the following: “After said travel trailer has been  
 12 registered three times, the registration fee shall be  
 13 seventy-five percent (75%) of the rate as fixed when said  
 14 vehicle was first registered. After it has been registered  
 15 five times said fee shall be fifty percent (50%) of the  
 16 rate as fixed when said vehicle was first registered.  
 17 At no time shall the registration fee be less than five  
 18 dollars.”

*Div. 1 adopted*  
*5/17*

*Div 2 adopted*  
*5/17*

*Senate concurred*  
*5/18*

Filed  
 May 2, 1963.

PRINE of Mahaska.

1 Amend Senate File 461 by striking all after the enacting  
2 clause and inserting in lieu thereof the following:  
3 Sections one hundred thirty-five D point nine (135D.9), one  
4 hundred thirty-five D point 10 (135D.10) and one hundred thirty-  
5 five D point twenty-one (135D.21), Code 1962, are hereby repealed  
6 and sections one (1) to five (5), inclusive, hereof enacted in  
7 lieu thereof.

8 Section 1. The owner of each mobile home shall pay to the  
9 county treasurer a semiannual tax as herein provided. However,  
10 when the owner is any educational institution and the mobile  
11 home is used solely for student housing or when the owner is  
12 the State of Iowa or a subdivision thereof, the owner shall be  
13 exempt from the tax provided herein. The semiannual tax shall  
14 be computed as follows:

15 1. Multiply the number of square feet of floor space each  
16 mobile home contains when parked and in use by seven and one  
17 half cents. In computing floor space the exterior measurements  
18 of the mobile home shall be used as shown on the certificate of  
19 registration and title, but not including any area occupied by  
20 any hitching device.

21 2. The amount thus computed shall be the semiannual tax for  
22 all mobile homes for the first five years after the year of  
23 manufacture.

24 3. For the sixth through ninth years after the year of manu-  
25 facture the semiannual tax shall be ninety percent of the tax  
26 computed according to subsection one (1) of this section.

27 4. For all mobile homes ten or more years after the year  
28 of manufacture the semiannual tax shall be eighty percent of  
29 the tax computed according to subsection one (1) of this section.

30 5. The semiannual tax shall be figured to the nearest whole  
31 dollar.

32 Sec. 2. There shall be exempted from the semiannual tax the  
33 manufacturer's and dealer's inventory of mobile homes not in  
34 use as a place of human habitation. All travel trailers shall  
35 be exempt from this tax. Mobile homes and travel trailers in  
36 the inventory of manufacturers and dealers shall be exempt from  
37 personal property tax. Mobile homes coming into Iowa from out  
38 of state shall be liable for the tax computed pro rata to the  
39 nearest whole month, for the time such mobile home is actually  
40 situated in Iowa.

41 Sec. 3. The semiannual tax provided herein shall be due and  
42 payable to the county treasurer semiannually on January 1 and  
43 July 1 in each year; and shall be delinquent February 1 and  
44 August 1 in each year, after which a penalty of five percent  
45 shall be added each month until paid. A mobile home parked  
46 and put to use at any time after January 1 or July 1 shall be  
47 immediately subject to the said taxes prorated for the remaining  
48 months or days of the tax period. Said tax shall be due and pay-  
49 able immediately, and delinquent thirty days after said parking  
50 and subject to the same penalties herein set out.

51 Each mobile home park licensee is hereby required to keep an  
52 accurate and complete record of the number of units of mobile  
53 homes harbored in his park, listing the owner's name, year and  
54 make of the unit and whether there is a current registration  
55 plate, and to report such information on or before the tenth day  
56 of each month to the county treasurer. The records of such  
57 licensee shall be open to inspection by a duly authorized repre-  
58 sentative of any law-enforcement agency. Any property owner,  
59 manager or tenant shall report to the assessor any and all  
60 mobile homes parked upon any property owned, managed, or rented  
61 by him.

62 The county treasurer shall report the name of any owner of a  
63 mobile home and year, make, and serial number of each unit  
64 on which there is no current registration plate to the Iowa  
65 department of public safety. The motor vehicle registration  
66 division shall be the enforcement agency for enforcement of regis-  
67 tration provisions.

68 The tax and registration fee shall be a lien on the vehicle  
69 senior to any other lien there may be upon it. The mobile  
70 home and automobile bearing current registration plates issued  
71 by any other state than the State of Iowa and remaining within  
72 this state for an accumulated period not to exceed ninety days  
73 in any twelve-month period shall not be subject to Iowa tax.  
74 However, when one or more persons occupying a mobile home bearing  
75 a foreign registration are employed, there shall be no exemption  
76 from Iowa registration and tax herein provided. This tax shall  
77 be in lieu of all other taxes general or local.

78 Sec. 4. The tax and any penalties provided by section three  
79 (3) herein shall be allocated to the school fund of the district  
80 wherein the mobile home is located.

*Filed 5/7  
Not Harmon 5/17  
Adopted in  
amended  
5/18  
P.183*

81 Sec. 5. No mobile home shall be assessed for property tax  
82 nor be eligible for homestead tax credit or military service  
83 tax credit unless:  
84 1. The mobile home owner intends to convert his mobile home  
85 to real estate and does so by:  
86 a. Attaching his unencumbered mobile home to a permanent  
87 foundation on real estate owned by him. Encumbered mobile homes  
88 shall not be converted to real property.

89 b. Destruction or modification of the vehicular frame render-  
90 ing it impossible to reconvert the real property thus created  
91 to a mobile home.

92 2. After converting a mobile home to real estate, the owner  
93 shall notify the assessor who shall inspect the new premises  
94 for compliance with the provisions of this section and if the  
95 mobile home is properly converted, the assessor shall then col-  
96 lect the mobile home vehicle title, registration, and license  
97 plates from the owner and enter the property upon the tax rolls.

98 Sec. 6. Section one hundred thirty-five D point one (135D.1),  
99 Code 1962, is amended by striking subsection one (1) and insert-  
100 ing in lieu thereof the following:

101 1. "Mobile home" means any vehicle without motive power  
102 used or so manufactured or constructed as to permit its being  
103 used as a conveyance upon the public streets and highways and  
104 so designed, constructed, or reconstructed as will permit the  
105 vehicle to be used as a place for human habitation by one or  
106 more persons; but shall also include any such vehicle with motive  
107 power not registered as a motor vehicle in Iowa.

108 Sec. 7. Section four hundred forty-one point seventeen  
109 (441.17), Code 1962, is hereby amended by adding thereto the  
110 following new subsection:

111 Measure the exterior length and exterior width of all mobile  
112 homes except those for which said measurements are contained in  
113 the manufacturer's and importer's certificate of origin, and  
114 report said information to the county treasurer. In the calen-  
115 dar year 1963, said duty shall be performed between September 1  
116 and November 30. Check all mobile homes and travel trailers  
117 for violations of registration and for inaccuracy of measurements  
118 as necessary or upon written request of the county treasurer  
119 and report such findings immediately to the county treasurer.  
120 If a mobile home has been converted to real estate the registra-  
121 tion certificate, registration plates, and title shall be col-  
122 lected and returned to the county treasurer for cancellation.  
123 If the registration fees and any taxes due for prior years have  
124 not been paid, the assessor shall collect the unpaid registration  
125 fees and taxes due as a condition of conversion. It shall be  
126 the further duty of the assessor to make sufficiently frequent  
127 inspections and checks within his entire jurisdiction of all mo-  
128 bile homes and mobile home parks and travel trailers and make  
129 all the required and needed reports to carry out the intents  
130 and purposes of this section.

131 Sec. 8. Section three hundred twenty-one point one (321.1),  
132 Code 1962, is amended by striking subsection sixty-eight (68)  
133 and inserting in lieu thereof the following:

134 "Mobile home" means any vehicle without motive power used  
135 or so manufactured or constructed as to permit its being used  
136 as a conveyance upon the public streets and highways and so de-  
137 signed, constructed, or reconstructed as will permit the vehicle  
138 to be used as a place for human habitation by one or more persons.

139 "Travel trailer" or "camping trailer" means a vehicle without  
140 motive power used or so manufactured or constructed as to per-  
141 mit its being used as a conveyance upon the public streets and  
142 highways and so designed to permit the vehicle to be used as a  
143 place of human habitation by one or more persons. Said vehicle  
144 may be up to eight feet in width and any length provided its  
145 gross weight does not exceed forty-five hundred pounds which  
146 shall be the manufacturer's shipping or the actual weight of  
147 the vehicle fully equipped, or any weight provided its overall  
148 length does not exceed twenty-eight feet. Such vehicle shall  
149 be customarily or ordinarily used for vacation or recreational  
150 purposes and not used as a place of permanent habitation. If  
151 any such vehicle is used in this state as a place of human  
152 habitation for more than ninety days in any twelve-month period  
153 it shall be classed as a mobile home regardless of the size and  
154 weight limitations herein provided.

CLAIMANT	CLAIM NO.	NATURE OF CLAIM	AMOUNT
50 Janice Barrier			
51 Ottumwa, Iowa	211	Personal injury	3,128.83
52 Photostat Corporation			
53 Rochester 3, New York	216	Delinquent bill	198.20
54 J. T. Connor			
55 Glenwood, Iowa	235	Outdated warrant	33.42
56 Clyde Oren Wolford			
57 Council Bluffs, Iowa	236	Personal injury	
58		inmate	150.00
59 Walter Marsh			
60 Marble Rock, Iowa	239	Outdated warrants	29.80
61 City of Sibley			
62 Sibley, Iowa	240	Sales and use tax	
63		refund	485.97
64 Norman E. Schoening			
65 Greenfield, Iowa	245	License refund	399.50
66 Ed Hrubes			
67 Britt, Iowa	246	Contract carrier	
68		permit refund	5.00
69 Franklin County Treasurer			
70 Hampton, Iowa	249	Ag. land tax credit	92.32
71 Harvey G. Goering			
72 Walcott, Iowa	252	Outdated warrant	47.52
73 Vernon G. Helgens			
74 Scotch Grove, Iowa	253	Compensation for	
75		death	10,000.00
76 Miss Kay Cullen			
77 Mt. Etna, Iowa	255	Unpaid salary	27.50

CLAIMANT	CLAIM NO.	NATURE OF CLAIM	AMOUNT
78 Grundy County			
79 Grundy Center, Iowa	257	Sales and use tax	
80		refund	198.32
81 Momsen Trucking Co.			
82 Spencer, Iowa	363	License refund	714.25
83 Lutheran Hospital			
84 Ft. Dodge, Iowa	364	Hospital claim	901.70
85 Rock Island Motor Transit			
86 Des Moines, Iowa	365	Motor carrier	
87		fee refund	765.00
88 Ralph LeRoy Harley, Sr.			
89 Des Moines, Iowa	367	License refund	11.00
90 H & W Motor Express Co.			
91 Dubuque, Iowa	368	Motor carrier fee	
92		refunds	335.00
93 Elliott Flying Service			
94 Davenport, Iowa	370	Use tax refund	1,994.71
95 Woodbine Community School			
96 District No. 2			
97 Woodbine, Iowa	373	Use tax refund	4,539.75
98 Ruth or Daniel Beary			
99 Lovilia, Iowa	379	License refund	13.00
100 Town of Buffalo			
101 Buffalo, Iowa	380	Use tax refund	739.77
102 Franklin Huber			
103 Blakesburg, Iowa	382	Outdated warrant	14.82
104 Elizabeth M. Hill		refund	
105 Ft. Dodge, Iowa	383	Outdated warrant	150.00