



CHESTER J. CULVER  
GOVERNOR

## OFFICE OF THE GOVERNOR

PATTY JUDGE  
LT. GOVERNOR

March 19, 2010

The Honorable Michael Mauro  
Secretary of State  
State Capitol Building  
L O C A L

Dear Mr. Secretary:

I hereby transmit:

**Senate File 2325**, an Act relating to the practice of mortuary science and to the preneed sale of cemetery and funeral merchandise and funeral services and providing a penalty.

The above Senate File is hereby approved this date.

Sincerely,

A handwritten signature in black ink, appearing to read "C. Culver", with a long horizontal flourish extending to the right.

Chester J. Culver  
Governor

CJC:bdj

cc: Secretary of the Senate  
Chief Clerk of the House





Senate File 2325

AN ACT

RELATING TO THE PRACTICE OF MORTUARY SCIENCE AND TO THE PRENEED SALE OF CEMETERY AND FUNERAL MERCHANDISE AND FUNERAL SERVICES AND PROVIDING A PENALTY.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. NEW SECTION. 272C.2B Continuing education minimum requirements — mortuary science.

1. The board of mortuary science, created pursuant to chapter 147, shall require, as a condition of license renewal, a minimum number of hours of continuing education in the two years immediately prior to a licensee's license renewal as prescribed by rule.

2. A person licensed to practice mortuary science in this state shall be deemed to have complied with the continuing education requirements of this state during periods that the person serves honorably on active duty in the military services, or for periods that the person is a government employee working in the person's licensed specialty and assigned to duty outside of the United States, or for other periods of active practice and absence from the state approved by the board of mortuary science.

Sec. 2. Section 523A.207, Code 2009, is amended to read as follows:

**523A.207 Audits by certified public accountants — penalties.**

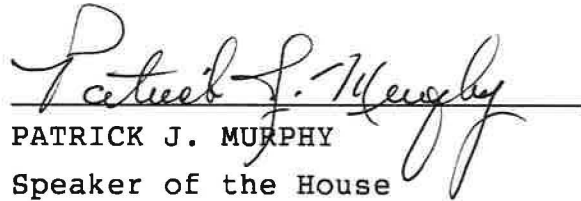
A purchase agreement shall not be sold or transferred, as part of the sale of a business or the assets of a business, until an audit has been performed by a certified public accountant and filed with the commissioner that expresses the auditor's opinion of the adequacy of funding related to the purchase agreements to be sold or transferred. If the buyer

of a purchase agreement sold or transferred as part of the sale of a business or the assets of a business, fails to file such an audit, the commissioner shall suspend the preneed seller's license of the buyer and the preneed sales license of any sales agent in the employ of the buyer until the audit is filed. In addition, the commissioner shall assess a penalty against the buyer in an amount up to one hundred dollars for each day that the audit remains unfiled. The commissioner shall allow a thirty-day grace period after the date that a purchase agreement is sold or transferred before suspension of a license or assessment of a penalty for failure to file an audit pursuant to this section.



JOHN P. KIBBIE

President of the Senate



PATRICK J. MURPHY

Speaker of the House

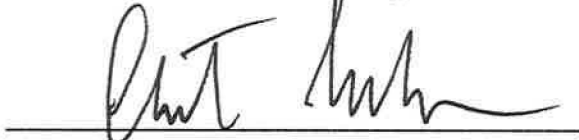
I hereby certify that this bill originated in the Senate and is known as Senate File 2325, Eighty-third General Assembly.



MICHAEL E. MARSHALL

Secretary of the Senate

Approved March 19<sup>th</sup>, 2010



CHESTER J. CULVER

Governor