

CHAPTER 134

MOBILE HOMES TAXATION

S. F. 65

AN ACT relating to taxation of mobile homes.

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

1 SECTION 1. Section one hundred thirty-five D point twenty-five
2 (135D.25), Code 1971, is amended by striking the section and insert-
3 ing in lieu thereof the following:

4 The tax and penalties collected under the provisions of section one
5 hundred thirty-five D point twenty-four (135D.24), shall be appor-
6 tioned in the same manner as though they were the proceeds of taxes
7 levied on real property at the same location as such mobile home.

1 SEC. 2. Section one hundred thirty-five D point twenty-eight
2 (135D.28), unnumbered paragraph two (2), Code 1971, is amended
3 by striking the paragraph and inserting in lieu thereof the following:

4 The owner may qualify by filing an affidavit relating to his age and
5 income with the county treasurer, from which the county treasurer
6 shall make a determination of eligibility of the applicant to qualify
7 for the lower tax rate.

Approved March 16, 1971.

CHAPTER 135

ENUCLEATING OF EYES

H. F. 170

AN ACT relating to the enucleating of eyes by funeral directors or embalmers.

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

1 SECTION 1. Section one hundred forty-two A point seven
2 (142A.7), subsection two (2), Code 1971, is amended by adding the
3 following new paragraph:

4 "A licensed funeral director or embalmer, as defined in chapter one
5 hundred fifty-six (156) of the Code, upon successfully completing a
6 course in eye enucleation and receiving a certificate of competence
7 from the department of ophthalmology, college of medicine, of the
8 university of Iowa, may enucleate the eyes of a donor."

Approved April 15, 1971.