

9 uttering of such card, sign, advertisement, or other printed, en-  
 10 graved, or written instrument or device, and that such person is  
 11 holding himself out to be a certified public accountant, a public  
 12 accountant, or an accounting practitioner registered under section  
 13 twenty (20) of this Act.

14 In any such action evidence of the commission of a single act pro-  
 15 hibited by this Act shall be sufficient to justify an injunction or a  
 16 conviction without evidence of a general course of conduct.

1 SEC. 31. **NEW SECTION. Ownership or transfer of records.** All  
 2 statements, records, schedules, working papers, and memoranda  
 3 made by a certified public accountant, public accountant, or account-  
 4 ing practitioner incident to or in the course of professional service to  
 5 clients by such accountant, except reports submitted by a certified  
 6 public accountant, public accountant, or accounting practitioner to a  
 7 client, shall be and remain the property of such accountant in the  
 8 absence of an express agreement between such accountant and the  
 9 client to the contrary.

10 No such statement, record, schedule, working paper, or memo-  
 11 randa, shall be sold, transferred, or bequeathed, without the consent  
 12 of the client or his personal representative or assignee, to anyone  
 13 other than one or more surviving partners or new partners of the  
 14 accountant or to his corporation.

1 SEC. 32. Chapter one hundred sixteen (116), Code 1973, is re-  
 2 pealed.

1 SEC. 33. The provisions of this Act shall become effective on  
 2 July 1, 1975.

Approved June 3, 1974

## CHAPTER 1130

### BREWERY TAX REBATE

H. F. 1243

AN ACT providing a rebate on the barrel tax for each barrel of beer produced in Iowa by an Iowa-based brewery producing less than fifty thousand barrels annually, and providing an appropriation therefor.

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

1 SECTION 1. Chapter one hundred twenty-three (123), Code 1973,  
 2 is amended by adding the following new section:

3 **NEW SECTION. Barrel tax rebate.**

4 1. Any class "A" permittee which owns and operates a brewery  
 5 located in Iowa and which manufactures less than fifty thousand bar-  
 6 rels annually is entitled to and may apply for the barrel tax rebate  
 7 provided in subsection two (2) of this section. Any person which,  
 8 together with all other persons controlling, controlled by, or under  
 9 common control with such person, manufactures a total of fifty thou-  
 10 sand or more barrels annually, at one or more locations within or  
 11 without Iowa, shall not be eligible for this rebate.

12 2. Upon application a class "A" permittee qualified under subsection  
13 one (1) of this section shall receive a rebate of fifty percent of the  
14 barrel tax paid by the permittee pursuant to this chapter for each  
15 barrel manufactured in this state. The rebate shall not apply to any  
16 penalty paid.

17 3. The rebate provided in subsection two (2) of this section shall be  
18 payable after the tenth day of January of the year in which applica-  
19 tion is received and the amount paid shall consist of the rebate due for  
20 manufacture during the preceding calendar year.

1 SEC. 2. The rebate provided by this Act shall apply only to barrel  
2 tax paid for beer manufactured after June 30, 1974.

1 SEC. 3. There is appropriated from the general fund of the state  
2 not otherwise appropriated, a sum sufficient to pay the barrel tax  
3 rebate provided by this Act.

Approved May 27, 1974

## CHAPTER 1131

### ALCOHOLISM DIVISION

S. F. 1354

AN ACT relating to the establishment of a division on alcoholism and the Iowa commis-  
sion on alcoholism, providing for a comprehensive program for the treatment, edu-  
cation, and rehabilitation of alcoholics in Iowa and making an appropriation.

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

1 SECTION 1. NEW SECTION. **Declaration of policy.** It is the pol-  
2 icy of this state that alcoholics and intoxicated persons be directed  
3 into and afforded the opportunity to receive treatment which will  
4 help them lead normal lives as productive members of society, and  
5 that criminal prosecution for the consumption of alcoholic beverages  
6 be kept at a minimum and that treatment for the protection of intoxi-  
7 cated and other persons be emphasized and increased.

1 SEC. 2. NEW SECTION. **Definitions.** For purposes of this Act,  
2 unless the context clearly indicates otherwise:

3 1. "Alcoholic" means a person who habitually lacks self-control as  
4 to the use of alcoholic beverages, or uses alcoholic beverages to the  
5 extent that his health is substantially impaired or endangered or that  
6 his social or economic function is substantially disrupted.

7 2. "Facility" means a hospital, institution, detoxification center, or  
8 installation providing care, maintenance, and treatment for alcoholics  
9 and approved by the director under section thirteen (13) of this Act.

10 3. "Commissioner" means the commissioner of public health.

11 4. "Department" means the state department of health.

12 5. "Division" means the division on alcoholism established in sec-  
13 tion three (3) of this Act.

14 6. "Director" means the director of the Iowa division on alcohol-  
15 ism.