

23 the rate of five cents per square foot, if such income is four thousand  
 24 dollars or more but less than five thousand dollars, the semiannual tax  
 25 shall be computed at the rate of six and one-half cents per square foot,  
 26 and if such income is five thousand dollars or more but less than six  
 27 thousand dollars, the semiannual tax shall be computed at the rate of  
 28 seven and one-half cents per square foot. For purposes of this sub-  
 29 section, "income" means income as defined in Acts of the Sixty-fifth  
 30 General Assembly, 1973 Session, chapter two hundred fifty-one (251),  
 31 section three (3), subsection one (1).

1 SEC. 2. Acts of the Sixty-fifth General Assembly, 1973 Session,  
 2 chapter two hundred fifty-one (251), section three (3), subsection nine  
 3 (9), is amended to read as follows:

4 9. "Gross rent" means rental paid at arm's length solely for the  
 5 right of occupancy of a homestead or mobile home, including rent for  
 6 space occupied by a mobile home not to exceed one acre, exclusive of  
 7 charges for any utilities, services, furniture, furnishings, or personal  
 8 property appliances furnished by the landlord as a part of the rental  
 9 agreement whether or not expressly set out in the rental agreement.  
 10 If the director of revenue determines that the landlord and tenant have  
 11 not dealt with each other at arm's length, and the director of revenue  
 12 is satisfied that the gross rent charged was excessive, he shall adjust  
 13 the gross rent to a reasonable amount as determined by the director.  
 14 If the landlord does not supply the charges for any utilities, services,  
 15 furniture, furnishings, or personal property appliances furnished by  
 16 him, or if the charges appear to be incorrect, the director of revenue  
 17 may apply a percentage determined from samples of similar gross  
 18 rents paid solely for the right of occupancy.

1 SEC. 3. This Act, being deemed of immediate importance, shall  
 2 take effect and be in force from and after its publication in The Cedar  
 3 Rapids Gazette, a newspaper published in Cedar Rapids, Iowa, and in  
 4 the Clinton Herald, a newspaper published in Clinton, Iowa.

Approved May 10, 1974

I hereby certify that the foregoing Act, Senate File 1308, was published in The Cedar Rapids Gazette, Cedar Rapids, Iowa, May 16, 1974, and in the Clinton Herald, Clinton, Iowa, May 15, 1974.

MELVIN D. SYNHORST, *Secretary of State.*

## CHAPTER 1136

### DELINQUENT MOBILE HOME TAXES

S. F. 19

AN ACT relating to penalty on delinquent mobile home taxes.

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

1 SECTION 1. Section one hundred thirty-five D point twenty-four  
 2 (135D.24), unnumbered paragraph one (1), Code 1973, is amended to  
 3 read as follows:

4 The semiannual tax provided herein shall be due and payable to the  
5 county treasurer semiannually on or before January 1 and July 1 in  
6 each year; and shall be delinquent February 1 and August 1 in each  
7 year, after which a penalty of ~~five~~ *one* percent shall be added each  
8 month until paid. The semiannual payment of taxes and license may  
9 be paid at one time if so desired. A mobile home parked and put to use  
10 at any time after January 1 or July 1 shall be immediately subject to  
11 the said taxes prorated for the remaining months or days of the tax  
12 period. Said tax shall be due and payable immediately, and delinquent  
13 thirty days after said parking and subject to the same penalties herein  
14 set out. Not more than thirty days nor less than ten days prior to the  
15 date that the tax becomes delinquent, the county treasurer shall cause  
16 to be published in a newspaper of general circulation in the county, a  
17 notice to mobile homeowners. The notification shall include the date  
18 the tax becomes delinquent, and the penalty which will apply when  
19 delinquent.

Approved April 25, 1974

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## CHAPTER 1137

### VENEREAL DISEASE DIAGNOSIS

S. F. 157

AN ACT relating to the age of consent for venereal disease diagnosis and treatment.

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

1 SECTION 1. Section one hundred forty point nine (140.9), Code  
2 1973, is amended to read as follows:  
3 140.9 ~~Minors of sixteen or more.~~ A minor of age ~~sixteen or more,~~  
4 who seeks diagnosis or treatment for a venereal disease, shall have the  
5 legal capacity to act and give consent to medical care and service for  
6 venereal disease by public and private hospitals or public and private  
7 clinics or physicians. Such medical diagnosis and treatment is to be  
8 provided by a physician licensed to practice medicine and surgery,  
9 osteopathy, or osteopathic medicine and surgery. Such consent shall  
10 not be subject to later disaffirmance by reason of such minority. The  
11 consent of no other person or persons, including but not limited to  
12 spouse, parent, custodian, or guardian, shall be necessary. ~~The physi-~~  
13 ~~cian shall notify the parents of such minor child that the child does~~  
14 ~~have a venereal disease when the results of the diagnosis indicate that~~  
15 ~~the child might communicate the disease to other members of his~~  
16 ~~family.~~

Approved March 4, 1974