

3 Valley Times, a newspaper published in Vinton, Iowa, and in The
4 Record-Herald and Indianola Tribune, a newspaper published in
5 Indianola, Iowa.

Approved June 3, 1975

I hereby certify that the foregoing Act, House File 488, was published in The Cedar Valley Times, Vinton, Iowa, June 5, 1975, and in The Record-Herald and Indianola Tribune, Indianola, Iowa, June 9, 1975.

MELVIN D. SYNHORST, *Secretary of State*

CHAPTER 115

LIABILITY TO PUBLIC IN CAVES

S. F. 422

AN ACT to include caves and caverns in the limitation of liability for allowing public use of private land.

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

1 SECTION 1. Section one hundred eleven C point two (111C.2), sub-
2 section one (1), Code 1975, is amended to read as follows:

3 1. "Land" means land used for agricultural purposes, including
4 marshlands, timber, grasslands and the privately owned roads, water,
5 water courses, *caves*, private ways and buildings, structures and ma-
6 chinery or equipment appurtenant thereto.

Approved June 3, 1975

CHAPTER 116

ACCOUNTANCY

S. F. 364

AN ACT relating to the practice of accountancy.

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

1 SECTION 1. Section one hundred sixteen point three (116.3), subsec-
2 tion three (3), unnumbered paragraph two (2), Code 1975, is amended
3 to read as follows:

4 Warrants for the payment of the expenses of the board or its mem-
5 bers provided by this chapter shall be issued by the state comptroller
6 drawn upon funds appropriated to the board upon presentation of
7 vouchers drawn by the ~~chairman~~ *secretary or treasurer* of the board
8 ~~and authorized by the members of the board.~~

1 SEC. 2. Section one hundred sixteen point seven (116.7), subsection
2 two (2), Code 1975, is amended to read as follows:

3 2. Meets the following ~~educational and~~ experience requirements and
4 applies for a license by July 1, 1976.

1 SEC. 3. Section one hundred sixteen point nineteen (116.19), un-
2 numbered paragraph one (1), Code 1975, is amended to read as fol-
3 lows:

4 Each office established or maintained in this state for the practice of
 5 public accounting in this state by a certified public accountant, or part-
 6 nership or corporation of certified public accountants, or by a public
 7 accountant or a partnership of public accountants, or by an accounting
 8 practitioner or partnership of accounting practitioners, or by a person
 9 registered under section 116.17, shall be registered ~~biennially~~ *annually*
 10 under this chapter with the board, but no fee shall be charged for such
 11 registration.

1 SEC. 4. Section one hundred sixteen point twenty (116.20), subsec-
 2 tion two (2), unnumbered paragraph one (1), Code 1975, is amended to
 3 read as follows:

4 In addition to the certificates and licenses, permits to engage in the
 5 practice of public accounting in this state shall be issued by the board
 6 to holders of the certificate of certified public accountant *and to hold-*
 7 *ers of a license to practice as an accounting practitioner* in force
 8 and effect as specified in subsection 1, upon payment of the fees, as
 9 follows:

1 SEC. 5. Section one hundred sixteen point twenty (116.20), subsec-
 2 tion two (2), paragraph b, Code 1975, is amended to read as follows:

3 b. Persons holding the certificate of certified public accountant un-
 4 der the provisions of section 116.5 who are high school graduates and
 5 who have had three years' continuous experience under the direct su-
 6 pervision of a certified public accountant holding a current permit to
 7 practice, which experience must include a significant amount of ac-
 8 counting work involving third-party reliance on the financial state-
 9 ments, shall be issued permits by the board. The experience required in
 10 section 116.5, subsection 4 *two (2) of the Code*, shall be counted as the
 11 experience required in this paragraph.

1 SEC. 6. Section one hundred sixteen point twenty (116.20), subsec-
 2 tion four (4), Code 1975, is amended to read as follows:

3 4. There shall be a ~~biennial~~ *an annual* permit fee in an amount to
 4 be determined, from time to time, by the board, payable by certified
 5 public accountants, public accountants, and accounting practitioners
 6 engaged in practice in this state. No fee shall be charged for the renew-
 7 al of a partnership or corporation permit to practice. All permits shall
 8 expire annually as determined by the board.

Approved July 3, 1975

This Act was passed by the G.A. prior to July 1, 1975; see §3.7 of the Code

CHAPTER 117

BEER SIGNS IN BALLPARKS

H. F. 43

AN ACT permitting the advertisement of beer by brand name on the inside of fences sur-
 rounding ballparks.

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

1 SECTION 1. Section one hundred twenty-three point fifty-one
 2 (123.51), subsection three (3), Code 1975, is amended to read as follows: