

CHAPTER 1237

EVIDENCE OF REPORTS AND PAYMENTS TO THE STATE OR
DIVISIONS

H. F. 1408

AN ACT relating to reports, claims, tax returns and statements to be filed with and payments made to the state or any political subdivision.

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

1 SECTION 1. Chapter six hundred twenty-two (622), Code 1975, is amended by
2 adding the following new sections:

3 NEW SECTION. **Evidence of date mailed.** Any report, claim, tax return,
4 statement, or any payment required or authorized to be filed or made to the state,
5 or any political subdivision which is transmitted through the United States mail
6 or mailed but not received by the state or political subdivision or received and the
7 cancellation mark is illegible, erroneous or omitted, shall be deemed filed or made
8 and received on the date it was mailed if the sender establishes by competent
9 evidence that the report, claim, tax return, statement, or payment was deposited
10 in the United States mail on or before the date for filing or paying. In the event
11 of nonreceipt of any such report, tax return, statement, or payment, the sender
12 shall file a duplicate within thirty days of receiving written notification of
13 nonreceipt of such report, tax return, statement, or payment. Filing of a duplicate
14 within thirty days of receiving written notification shall be considered to be a
15 filing made on the date of the original filing.

16 For the purposes of this section "competent evidence" means evidence, in
17 addition to the testimony of the sender, sufficient or adequate to prove that the
18 document was mailed on a specified date which evidence is credible and of such a
19 nature to reasonably support the determination that the letter was mailed on a
20 specified date.

21 NEW SECTION. **Certified or registered mail.** If any report, claim, tax return,
22 statement, or payment is sent by United States mail and either registered or
23 certified, a record authenticated by the United States post office shall be
24 considered competent evidence that the report, claim, tax return, statement, or
25 payment was delivered to the state or political subdivision to which addressed,
26 and the date of registration or certification shall be deemed the postmarked date.

Approved May 20, 1976

CHAPTER 1238

AGE OF JUDICIAL MAGISTRATE

H. F. 1462

AN ACT relating to the permissible age for qualifying for appointment as judicial magistrate.

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

1 SECTION 1. Section six hundred two point fifty-two (602.52), Code 1975, is
2 amended to read as follows:

3 **602.52 Qualifications, age.** A judicial magistrate shall be an elector of the
4 county of appointment during his or her term of office; ~~shall be less than seventy-~~