

The amount of reimbursement due each county shall be paid by the state comptroller on November fifteenth of each year, drawn upon warrants payable to the respective county treasurer. There is appropriated annually from the general fund of the state to the department of revenue an amount sufficient to carry out the provisions of this subsection. The county treasurer shall credit any moneys received from the department against the amount of the special assessment due and payable on the homestead of the claimant.

b. For purposes of this subsection, a totally disabled person in computing household income shall deduct all medical and necessary care expenses paid during the twelve-month income tax accounting periods used in computing household income which are attributable to the person's total disability. "Medical and necessary care expenses" are those used in computing the federal income tax deduction under section 213 of the Internal Revenue Code of 1954 as defined in section four hundred twenty-two point four (422.4) of the Code.

Sec. 2. This Act is effective January first following enactment.

Approved May 19, 1980

## CHAPTER 1139

### CEMETERY ASSOCIATIONS AND LOCKER PLANTS

S. F. 2369

AN ACT relating to the taxation of property of cemetery associations and locker plants and making the Act retroactive.

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

Section 1. Section four hundred twenty-seven point one (427.1), subsection seven (7), Code 1979, is amended to read as follows:

7. PROPERTY OF ~~NONPROFIT~~ CEMETERY ASSOCIATIONS. Burial grounds, mausoleums, buildings and equipment owned and operated by ~~nonprofit~~ cemetery associations and used exclusively for the maintenance and care of the cemeteries devoted to interment of human bodies and human remains. The exemption granted by this subsection shall not apply to any property used for the practice of mortuary science.

Sec. 2. Chapter four hundred twenty-eight (428), Code 1979, is amended by adding the following new section:

NEW SECTION. For purposes of valuing and assessing property for tax purposes, locker plants shall be valued and assessed as commercial property. For purposes of this section, "locker plants" means any property used primarily for any or all of the following purposes:

1. To provide, as a part of its business operations, locker facilities which are rented at retail to consumers to be used for the storage of frozen meats, fish, or fowl owned by the person renting the locker.

2. To custom slaughter livestock under contract for a natural person and to process the carcass for the natural person by cutting, wrapping, and freezing the meat.

3. To process an animal carcass to offer at retail processed meat products to a natural person after the facility has purchased the livestock or carcass.

Sec. 3. This Act is retroactive to January 1, 1980 for the valuation of property on or after January 1, 1980.

Approved May 21, 1980

## CHAPTER 1140

### TAX EXEMPT PROPERTY — SALE OF FOOD AND DRINKS

S. F. 2060

AN ACT to permit the serving of food and beverages on the premises of certain tax exempt property.

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

Section 1. Section four hundred twenty-seven point one (427.1), subsections two (2), eleven (11), and twenty-five (25), Code 1979, are amended to read as follows:

2. MUNICIPAL AND MILITARY PROPERTY. The property of a county, township, city, school corporation, levee district, drainage district or military company of the state of Iowa, when devoted to public use and not held for pecuniary profit except property of a municipally owned electric utility held under joint ownership which shall be subject to assessment and taxation under provisions of chapters 428 and 437. The exemption for property owned by a city or county also applies to property which is operated by a city or county as a library, art gallery or museum, conservatory, botanical garden or display, observatory or science museum, or as a location for holding athletic contests, sports or entertainment events, expositions, meetings or conventions, or leased from the city or county for any such purposes. Food and beverages may be served at the events or locations without affecting the exemptions, provided the city has approved the serving of food and beverages on the property if the property is owned by the city or the county has approved the serving of food and beverages on the property if the property is owned by the county.

11. PROPERTY OF EDUCATIONAL INSTITUTIONS. Real estate owned by any educational institution of this state as a part of its endowment fund, to the extent of one hundred sixty acres in any civil township except any real property acquired after January 1, 1965, by any educational institution as a part of its endowment fund or upon which any income is derived or used, directly or indirectly, for full or partial payment for services rendered,