

subsection after subsection 24 and renumbering the remaining subsections:

NEW SUBSECTION. For a joint county indigent defense fund, an amount sufficient to make its per capita payment to the fund or to repay excess funds withdrawn from the fund as provided in a joint agreement executed under chapter 28E for the purposes specified in section 1 of this Act.

Approved May 21, 1982

CHAPTER 1225

STATE USE TAX ON OPTIONAL SERVICE OR WARRANTY CONTRACTS

S.F. 2292

AN ACT relating to the taxation of the use of certain optional service and maintenance contracts which provide for the furnishing of labor and materials for a fixed price.

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

Section 1. Section 423.1, subsection 4, Code 1981, is amended to read as follows:

4. "Tangible personal property" means tangible goods, wares, and merchandise, optional service or warranty contracts, and gas, electricity, and water when furnished or delivered to consumers or users within this state.

Approved May 13, 1982

CHAPTER 1226

STATE INCOME TAXATION OF NONRESIDENTS AND PART-YEAR RESIDENTS

S.F. 2309

AN ACT relating to the taxation of nonresidents and part-year residents under the state individual income tax law and making it retroactive.

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

Section 1. Section 422.5, unnumbered paragraph 1, Code 1981, is amended to read as follows:

A tax is hereby imposed upon every resident and nonresident of the state, and upon that part of the taxable income of any nonresident which is derived from any property, trust, or