- b. The nonresident is claimed as a dependent on another person's return and is required to file a federal income tax return under the Internal Revenue Code of 1954 and has net income of three thousand dollars or more for the tax year from sources taxable under this division.
- d. However, if that part of the net income of a nonresident which is allocated to Iowa pursuant to section 422.8, subsection 2 in section 3 of this Act is less than five hundred dollars the nonresident is not required to make and sign a return.
- 3 2. For purposes of determining the requirement for filing a return under subsections 1 and 2 of this section subsection 1, the combined net income of a husband and wife from sources taxable under this division shall be considered.
- 43. If the taxpayer is unable to make his own the return, the return shall be made by a duly authorized agent or by a guardian or other person charged with the care of the person or property of such the taxpayer.
- 54. A nonresident taxpayer shall file a copy of his the taxpayer's federal income tax return for the current tax year with the return required by this section.
- Sec. 6. This Act is retroactive to January 1, 1982 for tax years beginning on or after January 1, 1982.

Approved May 13, 1982

CHAPTER 1227

USES OF ELDERLY SERVICES FUNDS H.F. 2446

AN ACT to expand the allowable uses of state elderly services program funds to include elderly services approved by an area agency on aging.

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

Section 1. Acts of the Sixty-ninth General Assembly, 1981 Session, chapter 5, section 1, subsection 5, unnumbered paragraph 2, is amended to read as follows:

All funds appropriated under this subsection shall be received and disbursed by the commission in accordance with sections 249B.15 through 249B.21, shall not be used for administrative purposes, and shall be used for citizens of Iowa over sixty-five years of age for to increase the availability of chore, telephone reassurance, adult day care, and home repair services, including the winterizing of homes, and for the construction of entrance ramps which meet the requirements of section 104A.4 and make residences accessible to the physically handicapped, and other elderly services. Funds appropriated under this subsection may be used for elderly services not specifically enumerated in this paragraph only if approved by an area agency on aging for provision of the services within the area. Funds appropriated under this subsection may be used to supplement federal funds under federal regulations, 45 CFR 1321.77, as amended by 45 Federal Register p. 21155 (March 31, 1980).

Sec. 2. Section 249B.16, Code 1981, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. The purpose of the elderly care program is to reduce the need and incidence of institutionalization of elderly Iowans by encouraging community involvement in the provision of services which help elderly Iowans remain in their own homes and to increase the availability to elderly Iowans of chore, telephone reassurance, adult day care, home repair, and other elderly services if the other elderly services are approved by an area agency on aging for provision within the area. The elderly care program is established to fund those local innovative projects, with a minimum of state regulation, which demonstrate local input in their planning, funding, and general operations. The program shall give preference to projects and services provided for the benefit of the low income elderly. The program is established under the authority of the commission on the aging pursuant to the responsibilities vested in the commission by section 249B.4, subsections 2, 4, 5, 6, and 7.

Sec. 3. The general assembly finds that the ability of elderly persons in this state to maintain self-sufficiency and well-being and to realize their maximum potential is of profound importance, and that the social and health problems of elderly persons are compounded by limited accessibility to existing services and by the unavailability of a complete range of services. In order to better coordinate state and local agency activities and services to elderly persons in this state, the program evaluation division of the legislative fiscal bureau shall conduct an evaluation of the duties of the commission on the aging in chapter 249B of the Code of Iowa relating to interagency planning and coordination of elderly services and report its findings and recommendations to the general assembly by January 1, 1983.

Sec. 4. Acts of the Sixty-eighth General Assembly, 1979 Session, chapter 16, section 2, is repealed.

Approved May 10, 1982

CHAPTER 1228

NOTICE AND HEARING REQUIRED FOR COMMITMENT FOR MENTAL IMPAIRMENT H.F. 2240

AN ACT relating to the notice and hearing requirements applicable to proceedings for the commitment of persons receiving treatment as outpatients under chapter 229.

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

Section 1. Section 229.14, subsection 3, Code 1981, is amended to read as follows:

3. That the respondent is seriously mentally impaired and in need of treatment, but does not require full-time hospitalization. If the report so states it shall include the chief medical officer's recommendation for treatment of the respondent on an outpatient or other appropriate basis, and the court may enter an order directing the respondent to submit to the recommended treatment. The order shall provide that if the respondent fails or refuses to submit to treatment as directed by the court's order, he or she shall be taken into custody and