

2. Notwithstanding subsection 1, paragraph "a", the department of social services ~~may~~ shall redisseminate criminal history data obtained pursuant to section 692.2, subsection 1, paragraph "c", to persons licensed or registered under chapters 237 and 237A for the purposes of section 237.8, subsection 2 and section 237A.5. Licensees and registrants under either chapter 237 or chapter 237A who receive information pursuant to this subsection shall not use the information other than for purposes of section 237.8, subsection 2 or section 237A.5. A licensee or registrant who uses the information for other purposes or who communicates the information to another except for the purposes of section 237.8, subsection 2 or section 237A.5 is guilty of an aggravated misdemeanor.

Approved May 26, 1983

CHAPTER 154

PERIOD TO CLAIM A REFUND OF CERTAIN TAXES

S.F. 547

AN ACT providing for the period in which to claim a refund for taxes paid on a lump sum distribution.

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

Section 1. Section 422.73, subsection 2, Code 1983, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. Notwithstanding the period of limitation specified, the taxpayer shall have until June 30, 1983, to file a refund claim for a tax paid on the amount of a lump sum distribution for which the taxpayer has elected under section 402(e) of the Internal Revenue Code of 1954 to be separately taxed for federal income tax purposes for the tax year beginning on January 1, 1977 and ending December 31, 1977, and for the tax year beginning on January 1, 1979 and ending December 31, 1979. Interest shall not accrue during the extended period for refund claims authorized by this Act.

Sec. 2. This Act, being deemed of immediate importance, takes effect from and after its publication in The Sioux City Journal, a newspaper published in Sioux City, Iowa, and in The Cedar Rapids Gazette, a newspaper published in Cedar Rapids, Iowa.

Approved May 19, 1983

I hereby certify that the foregoing Act, Senate File 547 was published in The Sioux City Journal, Sioux City, Iowa on May 26, 1983 and in The Cedar Rapids Gazette, Cedar Rapids, Iowa on May 25, 1983.

MARY JANE ODELL *Secretary of State*