

1. A final account of a personal representative shall not be allowed by any court until thirty days after written notice is given to the department of the proposed discharge of the personal representative and unless the account shows, and the judge of the court finds, that all taxes imposed by this division upon the personal representative, which have become payable, have been paid, and that all taxes which may become due are secured by bond, deposit, or otherwise. The certificate of the director and the receipt for the amount of the tax certified shall be acquittances of the department of revenue is conclusive as to the payment of the tax to the extent of the certificate acquittance.

Sec. 2. Section 450.58, Code Supplement 1985, is amended to read as follows:
450.58 FINAL SETTLEMENT TO SHOW PAYMENT.

The final settlement of the account of a personal representative shall not be accepted or allowed until thirty days after written notice is given to the department of the proposed discharge of the personal representative and unless it shows, and the court finds, that all taxes imposed by this chapter upon any property or interest in property that is made payable by the personal representative and to be settled by the account, has been paid, and that the receipt of the department of revenue for the tax has been obtained as provided in section 450.64. Any order contravening this section is void.

Sec. 3. Sections 1 and 2 are effective for final reports of personal representatives filed on or after July 1, 1985 and to this extent these sections are retroactive.

Sec. 4. This Act, being deemed of immediate importance, takes effect from and after its publication in the Diamond Trail News, a newspaper published in Sully, Iowa, and in the Moulton Weekly Tribune, a newspaper published in Moulton, Iowa.

Approved April 10, 1986

I hereby certify that the foregoing Act, Senate File 2193, was published in the Diamond Trail News, Sully, Iowa, on April 16, 1986, and in the Moulton Weekly Tribune, Moulton, Iowa, on April 16, 1986.

MARY JANE ODELL, *Secretary of State*

CHAPTER 1055
FRAUDULENT USE OF REGISTRATION
S.F. 2213

AN ACT relating to the criminal penalty for the fraudulent use of registration.

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

Section 1. Section 321.99, Code 1985, is amended to read as follows:
321.99 FRAUDULENT USE OF REGISTRATION.

A person shall not knowingly lend to another a registration card, registration plate, special plate, or permit issued to the person if the other person desiring to borrow the card, plate, or permit would not be entitled to the use of it. A person shall not knowingly permit the use of a registration card, registration plate, special plate, or permit issued to the person by one not entitled to it, nor shall a person knowingly display upon a vehicle a registration card, registration plate, special plate, or permit not issued for that vehicle under this chapter. A violation of this section is a serious simple misdemeanor.

Approved April 10, 1986