## CH. 1188 LAWS OF THE SEVENTY-FIRST G.A., 1986 SESSION

fire safety association, and Iowa chapter of the international association of arson investigators. The advisory committee shall be appointed by the president of Iowa state university of science and technology. The president shall appoint the chairperson of the advisory committee.

The executive officer of the institute shall not serve on the advisory committee but may designate a member of the institute staff to serve as a secretary for the advisory committee. The members of the advisory committee shall not receive per diem, but may be reimbursed by the institute for reasonable expenses incurred in carrying out their duties.

Approved May 7, 1986

## **CHAPTER 1189**

## SEMITRAILER AND WATERCRAFT USE TAX EXEMPTION S.F. 2284

AN ACT exempting trailers and semitrailers registered under chapter 326 and ships, barges, and waterborne vessels used primarily for transporting property or cargo for hire from the state use tax.

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

Section 1. Section 423.4, subsection 10, Code Supplement 1985, is amended by adding the following new unnumbered paragraph:

<u>NEW</u> <u>UNNUMBERED</u> <u>PARAGRAPH</u>. For purposes of this subsection, trailers and semitrailers registered under chapter 326 are deemed to be used substantially in interstate commerce and to be registered for a gross weight of thirteen tons or more.

Sec. 2. Section 423.4, Code Supplement 1985, is amended by adding the following new subsection:

<u>NEW SUBSECTION.</u> 13. Tangible personal property used or to be used as a ship, barge, or waterborne vessel which is used or to be used primarily in or for the transportation of property or cargo for hire on the rivers bordering the state or as materials or parts of such ship, barge, or waterborne vessel.

Approved May 7, 1986

## **CHAPTER 1190**

IOWA CONSERVATION CORPS H.F. 2443

AN ACT to establish the Iowa conservation corps and making an appropriation.

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

Section 1. Section 7A.2, Code 1985, is amended by adding the following new subsections: NEW SUBSECTION. 9. "Corps" means the Iowa conservation corps.

NEW SUBSECTION. 10. "Account" means the Iowa conservation corps account.

<u>NEW SUBSECTION.</u> 11. "Regulating authority" means the office for planning and programming or its successor agency or department.

Sec. 2. NEW SECTION. 7A.14 IOWA CONSERVATION CORPS ESTABLISHED.

1. The Iowa conservation corps is established in this state. The objectives of the corps are to provide meaningful and productive public service jobs for the young, the unemployed, the