Sec. 22.    This Act, being deemed of immediate importance, takes effect from and after its publication in the Globe-Gazette, a newspaper published in Mason City, Iowa, and in The Forest City Summit, a newspaper published in Forest City, Iowa.

Approved May 22, 1986

I hereby certify that the foregoing Act, House File 2412, was published in the Globe-Gazette, Mason City, Iowa, on May 29, 1986, and in The Forest City Summit, Forest City, Iowa, on June 4, 1986.

MARY JANE ODELL, *Secretary of State*

## CHAPTER 1208
### INCOME TAX WITHHOLDING EXEMPTION
*H.F. 2475*

AN ACT exempting certain nonresidents engaged in feature film, television, and educational production from the state income tax withholding provisions.

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

Section 1.    Section 422.16, subsection 1, Code 1985, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. Nonresidents engaged in any facet of feature film, television, or educational production using the film or video tape disciplines in the state are not subject to Iowa withholding if the employer has applied to the department for exemption from the withholding requirement and the department has determined that any nonresident receiving wages would be entitled to a credit against Iowa income taxes paid.

Sec. 2.    This Act is retroactive to January 1, 1986 for tax years beginning on or after that date.

Approved May 22, 1986

## CHAPTER 1209
### UNEMPLOYMENT COMPENSATION FUND TRANSFERS
*H.F. 2300*

AN ACT relating to the transfer of moneys in the temporary emergency surcharge fund to the unemployment compensation fund under certain circumstances.

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

Section 1.    Section 96.7, subsection 15, Code 1985, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. If the department determines on June 1 that no outstanding balance of interest due has accrued on advanced moneys received from the federal government for the payment of unemployment compensation benefits, and that no outstanding balance is projected to accrue for the remainder of the calendar year, the department shall notify the treasurer of state of its determination. The treasurer of state shall immediately transfer all moneys, including accrued interest, in the temporary emergency surcharge fund to the unemployment compensation fund for the payment of benefits.

Sec. 2.   Section 96.13, subsection 3, paragraph a, unnumbered paragraph 1, Code 1985, is amended to read as follows:

There is created in the state treasury a special fund to be known as the special employment security contingency fund. All interest, fines, and penalties, regardless of when they become payable, collected from employers under section 96.14 shall be paid into the fund. The moneys shall not be expended or available for expenditure in any manner which would permit their substitution for federal funds which would in the absence of the moneys be available to finance expenditures for the administration of the employment security law. However, the moneys may be used as a revolving fund to cover expenditures for which federal funds have been duly requested but not yet received, subject to the charging of the expenditures against the funds when received. The moneys may be used for the payment of costs of administration which are found not to have been properly and validly chargeable against federal grants or other funds, received for or in the employment security administration fund. The moneys in the fund are specifically made available to replace, within a reasonable time, any moneys received by this state in the form of grants from the federal government for administrative expenses which because of any action or contingency have been expended for purposes other than, or in excess of, those necessary for the proper administration of the employment security law. All moneys in the fund shall be deposited, administered, and disbursed in the same manner and under the same conditions and requirements as are provided by law for other special funds in the state treasury. However, interest Interest earned upon moneys in the fund shall be deposited in and credited to the temporary emergency surcharge fund created under section 96.7, subsection 15.

Sec. 3.   Section 2 of this Act is not effective until the treasurer of state has transferred all moneys, including accrued interest, in the temporary emergency surcharge fund to the unemployment compensation fund as provided in section 1 of this Act.

Approved May 22, 1986

## CHAPTER 1210
### OVERSIZED VEHICLE MOVEMENT
#### S.F. 2296

**AN ACT** relating to the movement of vehicles of excessive size and weight.

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

Section 1.   Section 321.1, subsection 43, unnumbered paragraphs 1 and 4, Code Supplement 1985, are amended to read as follows:

"Chauffeur" means a person who operates a motor vehicle, including a school bus, in the transportation of persons for wages, compensation or hire, or a person who operates a truck tractor, road tractor or any motor truck which is required to be registered at a gross weight classification exceeding five tons, or any such motor vehicle exempt from registration which would be within the gross weight classification if not so exempt. A person is not a chauffeur when the operation of the motor vehicle, other than a truck tractor, by the owner or operator is occasional and merely incidental to the owner or operator's principal business.

Subject to section 321.179, a farmer or the farmer's hired help is not a chauffeur when operating a truck, other than a truck tractor, owned by the farmer and used exclusively in connection with the transportation of the farmer's own products or property.

Sec. 2.   Section 321.1, subsection 71, Code 1985, is amended to read as follows:

71. A "special truck" means a motor truck or truck tractor not used for hire with a gross weight registration of six through twenty thirty-two tons used by a person engaged in farming