

Sec. 6. Section 113.20, subsection 3, Code 1987, is affirmed and reenacted in accordance with the amendment to section 113.20, subsection 3, Code 1985, in 1985 Iowa Acts, chapter 195, section 12, and including subsequent amendments and editorial changes.

Sec. 7. Section 260.9, Code 1987, is affirmed and reenacted in accordance with the amendment to section 260.9, Code 1979, in 1980 Iowa Acts, chapter 1012, section 33, and including subsequent amendments and editorial changes.

Sec. 8. Section 303.16, subsections 3 through 8, Code 1987, are affirmed and reenacted in accordance with the amendment to section 303.16, Code 1985, in 1986 Iowa Acts, chapter 1238, section 54, and including any other 1986 amendments and editorial changes.

Sec. 9. Section 327H.18, Code 1987, is affirmed and reenacted in accordance with the amendment to section 327H.18, Code 1985, in 1986 Iowa Acts, chapter 1238, section 16, and including any other 1986 amendments and editorial changes.

Sec. 10. Section 467A.62, subsection 2, Code 1987, is affirmed and reenacted in accordance with the amendment to section 467A.62, subsection 2, Code 1985, in 1986 Iowa Acts, chapter 1238, section 22, and including any other 1986 amendments and editorial changes.

Sec. 11. 1986 Iowa Acts, chapter 1238, section 35, is affirmed and reenacted.

Sec. 12. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved April 17, 1987

CHAPTER 18

LAWS RELATING TO TAXES AFFIRMED AND REENACTED

S.F. 270

AN ACT affirming and reenacting certain provisions affecting the tax laws, and providing an effective date.

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

Section 1. **LEGISLATIVE FINDINGS.** It is the finding of the general assembly that certain recent court cases have raised questions in regard to the proper enactment of certain provisions contained in Code editor's bills. It is the intent of the general assembly to resolve any doubt as to the validity of provisions enacted in the Code editor's bills of prior years. It is the position of the general assembly that all of the following provisions contained in Code editor's bills and all other provisions of the Code editor's bills were properly enacted in the Code editor's bills. Passage of an Act by the general assembly necessarily includes a finding by the general assembly that the Act embraced but one subject, and matters properly connected therewith; and that the subject is properly expressed in the title.

Sec. 2. Section 422.61, subsection 4, Code 1987, is affirmed and reenacted in accordance with the amendment to section 422.61, subsection 4, Code 1979, in 1980 Iowa Acts, chapter 1012, section 50, and including subsequent amendments and editorial changes.

Sec. 3. Section 422.45, subsection 2, Code 1987, is affirmed and reenacted in accordance with its enactment in 1986 Iowa Acts, chapter 1238, section 21, and including any other 1986 amendments and editorial changes.

Sec. 4. This Act, being deemed of immediate importance, takes effect upon its enactment.

Approved April 17, 1987