

CHAPTER 83
SMOKELESS TOBACCO
S.F. 222

AN ACT to prohibit the sale or gift of smokeless tobacco to a minor and providing for application of a penalty.

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

Section 1. Section 98.2, Code 1987, is amended to read as follows:

98.2 SALE OR GIFT TO CERTAIN MINORS PROHIBITED.

No A person shall not furnish to any minor under eighteen years of age by gift, sale, or otherwise, any smokeless tobacco, cigarette, or cigarette paper, or any paper or other substance made or prepared for the purpose of use in making of cigarettes. No A person shall not directly or indirectly, or by an agent, sell, barter, or give to any minor under eighteen years of age any tobacco in any other form whatever except upon the written order of the minor's parent or guardian or the person in whose custody the minor is.

Sec. 2. Sections 98.4 and 98.5, Code 1987, are repealed.

Approved May 1, 1987

CHAPTER 84
PROPERTY TAX EXEMPTION REVOCATIONS
S.F. 264

AN ACT relating to revocation of a property tax exemption and making the Act retroactive.

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

Section 1. Section 441.17, Code 1987, is amended by adding the following new subsection:

NEW SUBSECTION. 11. Cause to be assessed for taxation property which the assessor believes has been erroneously exempted from taxation. Revocation of a property tax exemption shall commence with the assessment for the current assessment year, and shall not be applied to prior assessment years.

Sec. 2. Section 441.35, Code 1987, is amended by adding the following new subsection:

NEW SUBSECTION. 3. To add to the assessment rolls for taxation property which the board believes has been erroneously exempted from taxation. Revocation of a property tax exemption shall commence with the assessment for the current assessment year, and shall not be applied to prior assessment years.

Sec. 3. This Act is retroactive to January 1, 1987 for assessments for assessment years commencing on and after January 1, 1987.

Approved May 1, 1987