

b. Payment of all costs incurred by the industries board, including but not limited to per diem and expenses of its members, and of salaries, allowances, support, and maintenance of Iowa state industries. Payments from the revolving fund authorized by this subsection shall be made in the same manner as payments from appropriations for salaries, allowances, support and maintenance of the institutions under the jurisdiction of the state director.

c. Direct purchases from vendors of raw materials and capital items used for the manufacturing processes of Iowa state industries, in accordance with rules which meet state bidding requirements. The rules shall be adopted by the state director in consultation with the industries board.

Payments from the revolving fund, other than salary payments, shall be made directly to the vendors.

Approved April 11, 1988

---

## CHAPTER 1049

### CORRECTIONAL INSTITUTIONS

*H.F. 2265*

**AN ACT** relating to reports to be submitted by superintendents of correctional institutions to the director of the department of corrections.

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

Section 1. Section 246.307, Code 1987, is amended to read as follows:

#### 246.307 ANNUAL REPORTS.

The superintendent of each institution shall make an annual report to the director. ~~The report shall include a detailed and accurate inventory of the stock and supplies on hand, and their amount and value.~~

Sec. 2. Section 246.311, Code 1987, is amended to read as follows:

#### 246.311 CONTINGENT FUND.

The director may permit the superintendent of each institution to retain a stated amount of funds in possession as a contingent fund for the payment of freight, postage, commodities purchased on authority of the director on a cash basis, salaries, inmate allowances, and bills granting discount for cash. If necessary, the director shall make proper requisition upon the director of revenue and finance for a warrant on the treasurer of state to secure the contingent fund for each institution. ~~A monthly report of the status of the contingent fund shall be submitted by the superintendent of the institution to the director, according to rules prescribed by the director.~~

Approved April 11, 1988

---

## CHAPTER 1050

### PROPERTY TAX CREDIT FOR ELDERLY OR DISABLED

*H.F. 2287*

**AN ACT** relating to the filing date of the elderly or disabled property tax credit, providing for the recovery of erroneous payments, and providing an effective date.

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

Section 1. Section 425.20, unnumbered paragraph 2, Code 1987, is amended to read as follows:

A claim for credit for property taxes due shall not be paid or allowed unless the claim is actually filed with the county treasurer between January 1 and July June 1, both dates inclusive, immediately preceding the fiscal year during which the property taxes are due and, with the exception of a claim filed on behalf of a deceased claimant by the claimant's legal guardian, spouse, or attorney, or by the executor or administrator of the claimant's estate, contains an affidavit of the claimant's intent to occupy the homestead for six months or more during the fiscal year beginning in the calendar year in which the claim is filed. The county treasurer shall submit the claim to the director of revenue and finance on or before August 1 of each year.

Sec. 2. Section 425.27, Code 1987, is amended to read as follows:  
425.27 AUDIT OF CLAIM.

If on the audit of a claim for credit or reimbursement under this division, the director determines the amount of the claim to have been incorrectly calculated or that the claim is not allowable, the director shall recalculate the claim and notify the claimant of the recalculation or denial and the reasons for it. The director shall not adjust a claim after three years from October 31 of the year in which the claim was filed. If the claim for reimbursement has been paid, the amount may be recovered by assessment in the same manner that income taxes are assessed under sections 422.26 and 422.30. If the claim for credit has been paid, the director shall give notification to the claimant and the county treasurer of the recalculation or denial of the claim and the county treasurer shall proceed to collect the tax owed in the same manner as other property taxes due and payable are collected, if the property on which the credit was granted is still owned by the claimant, and repay the amount to the director upon collection. If the property on which the credit was granted is not owned by the claimant, the amount may be recovered from the claimant by assessment in the same manner that income taxes are assessed under sections 422.26 and 422.30. The recalculation of the claim shall be final unless appealed as provided in section 425.31. Section 422.70 is applicable with respect to this division.

Sec. 3. Section 1 of this Act applies to claims filed on or after January 1, 1989.

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

Approved April 11, 1988

---

## CHAPTER 1051

### PARASITIC INFESTATIONS OF BEES

*H.F. 2363*

**AN ACT** relating to the control of certain parasitic infestations common to bees by the state apiarist.

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

Section 1. Section 160.2, Code 1987, is amended to read as follows:  
160.2 DUTIES.

~~It shall be the duty of the said~~ The apiarist ~~to~~ shall give lectures and demonstrations in the state on the production of honey, the care of the apiary, the marketing of honey, and upon other kindred subjects relative to the care of bees and the profitable production of honey; ~~to~~ shall examine the bees, combs, and beekeeping appliances in any locality which the apiarist may suspect of being affected with a parasite or foulbrood or any other contagious or infectious disease common to bees; and ~~to~~ shall inspect bees before removal from the state.

Sec. 2. Section 160.5, unnumbered paragraph 1, Code 1987, is amended to read as follows:

If upon examination the said apiarist finds said bees to be diseased or infested with parasites, the apiarist shall furnish the owner or person in charge of said the apiary with full