

request approval of the court pursuant to chapter 674 and shall submit to the court the information required by section 674.2; ~~and upon~~. Upon approval of the court and solemnization of the marriage, the clerk of the district court shall send a certified copy of the return of marriage to the recorder's office in every county in this state where real property is owned by either of the parties. The judge may approve the name change. The new names and the immediate former names shall appear on the return of marriage, and the return of marriage shall be recorded in the miscellaneous records in the recorder's office. An individual ~~can~~ shall have only one legal name at any one time.

Sec. 2. NEW SECTION. 598.37 NAME CHANGE.

Either party to a marriage may request as a part of the decree of dissolution or decree of annulment a change in the person's name to either the name appearing on the person's birth certificate or to the name the person had immediately prior to the marriage. If a party requests a name change other than to the name appearing on the person's birth certificate or to the name the person had immediately prior to the marriage, the request shall be made under chapter 674.

Approved May 2, 1988

CHAPTER 1143

MODULAR HOME TAX EXEMPTIONS

H.F. 2458

AN ACT relating to the exemption from the state sales, services, and use taxes of the gross receipts from the sales of modular homes which are not attributable to the cost of the tangible personal property used in the processing of the modular homes.

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

Section 1. Section 422.45, Code Supplement 1987, is amended by adding the following new subsection:

NEW SUBSECTION. 36. The gross receipts from the sale of a modular home, as defined in section 135D.1, to the extent of the portion of the purchase price of the modular home which is not attributable to the cost of the tangible personal property used in the processing of the modular home. For purposes of this exemption, the portion of the purchase price which is not attributable to the cost of the tangible personal property used in the processing of the modular home is forty percent.

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