

agreement shall be between the department of revenue and finance, the personal representative, and the persons who have an interest in the property.

Sec. 7. Chapters 324A and 435, Code 1989, are repealed.

Sec. 8. EFFECTIVE DATES AND APPLICABILITY.

1. Section 4 of this Act takes effect January 1, 1990, and is applicable to tax years beginning on or after that date.

2. Section 5 of this Act applies retroactively to January 1, 1989, for tax years beginning on or after that date.

3. Section 6 of this Act is applicable to the estates of decedents dying on or after July 1, 1989.

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

Approved March 7, 1989

CHAPTER 7

DISSOLUTION OF ELDORA CEMETERY SOCIETY

H.F. 69

AN ACT relating to the dissolution of the Eldora Cemetery Society, Incorporated and the disposition of its property, and providing effective dates.

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

Section 1. DISSOLUTION OF THE ELDORA CEMETERY SOCIETY, INC. Pursuant to sections 504.2 and 504.8, the Eldora Cemetery Society, Incorporated, a not for pecuniary profit corporation organized as a cemetery association under chapter 504, is dissolved effective May 1, 1989. On May 1, 1989, the operation and maintenance of the cemetery become the responsibility of the city of Eldora, Iowa. All real and personal properties of the corporation, subject to the rights of creditors to the corporation, are transferred to the city of Eldora, Iowa, effective May 1, 1989.

Sec. 2. This Act takes effect on April 15, 1989.

Approved March 8, 1989

CHAPTER 8

ELECTION OF STATE BOARD OF EDUCATION PRESIDENT

H.F. 133

AN ACT relating to the election of the president of the state board of education.

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

Section 1. Section 256.7, Code 1989, is amended by adding the following new subsection: **NEW SUBSECTION. 13.** Elect to a two-year term, from its members in each even-numbered year, a president of the state board, who shall serve until a successor is elected and qualified.

Approved March 8, 1989