sixty-five divided by twelve. A billing cycle is monthly if the closing date of the cycle is the same date each month or does not vary by more than four days from the regular date.

Approved June 3, 1989

## **CHAPTER 296**

## SUBSTANTIVE CODE CORRECTIONS S.F. 141

AN ACT relating to statutory corrections which adjust language to reflect current practices, insert earlier omissions, delete redundancies and inaccuracies, delete temporary language, resolve inconsistencies and conflicts, update ongoing provisions, and remove ambiguities.

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

Section 1. Section 5.4, Code 1989, is amended to read as follows: 5.4 DUTIES - REPORTS.

It shall be the duty of each of said The commissioners to shall attend the meeting of the national conference of commissioners on uniform state laws, or to arrange for the attendance of at least one of their number at such the national conference, and both in and out of such the national conference they shall do all in their power to promote uniformity in state laws, upon all subjects where uniformity may be is deemed desirable and practicable; said. The commission shall report to the legislature at its next session legislative council of the general assembly, and from time to time thereafter as said commission may deem proper, an account of its transactions, and its advice and recommendations for legislation. This report shall be printed for presentation to each legislature the council. The council shall submit the report to the speaker of the house and president of the senate who shall forward it to the appropriate committees of the general assembly for further study. It shall also be the duty of said The commission to shall bring about as far as practicable the uniform judicial interpretation of all uniform laws and generally to devise and recommend such additional legislation or other or further course of action as shall tend to accomplish the purposes of this chapter.

- Sec. 2. Section 7E.6, subsection 3, Code 1989, is amended to read as follows:
- 3. Any position of membership on the lottery board which currently receives a salary shall receive during the 1986-1987 fiscal year a salary at one-half of the level received in the 1985-1986 fiscal year and a compensation of forty dollars per day and expenses in the 1987-1988 fiscal year and each fiscal year thereafter. Any position of membership on the racing commission which currently receives a salary shall receive that salary during the 1986-1987 fiscal year, and a compensation of forty dollars per day and expenses in the 1987-1988 fiscal year and each fiscal year thereafter.
  - Sec. 3. Section 7E.6, subsection 8, Code 1989, is amended to read as follows:
- 8. It is the intent of the general assembly that this section shall be the governing provision on the subject of the compensation of any position of membership on any board, committee, commission, or council in the state government and that the provisions of this section shall govern over any conflicting provision of law except provisions enacted subsequent to July 1, 1986, notwithstanding the provisions of section 4.7.
  - Sec. 4. Section 17A.6, subsection 2, Code 1989, is amended to read as follows:
- 2. Subject to the direction of the administrative rules co-ordinator, the Code editor shall cause the "Iowa Administrative Code" to be compiled, indexed, and published in loose-leaf form

containing all rules adopted and filed by each agency. The Code editor further shall cause loose-leaf supplements to the Iowa administrative code to be published at least every other week, as determined by the administrative rules coordinator and the administrative rules review committee, containing all rules filed for publication in the prior two weeks time period. The supplements shall be in such form that they may be inserted in the appropriate places in the permanent compilation. The administrative rules co-ordinator shall devise a uniform numbering system for rules and may renumber rules before publication to conform with the system.

Sec. 5. Section 20.4, subsection 2, unnumbered paragraph 2, Code 1989, is amended to read as follows:

Supervisory employee means any individual having authority in the interest of the public employer to hire, transfer, suspend, layoff, recall, promote, discharge, assign, reward or discipline other public employees, or the responsibility to direct them, or to adjust their grievances, or effectively to recommend such action, if, in connection with the foregoing, exercise of such authority is not of a merely routine or clerical nature, but requires the use of independent judgment. All school superintendents, assistant superintendents, principals and assistant principals shall be deemed to be supervisory employees.

- Sec. 6. Section 20.11, subsections 4 and 5, Code 1989, are amended to read as follows:
- 4. The board shall file its findings of fact and conclusions of law. If the board finds that the party accused has committed a prohibited practice, the board may, within thirty days of its decision, enter into a consent order with the party to discontinue the practice, or after the thirty days following the decision may petition the district court for injunctive relief pursuant to rules of civil procedure 320 to 330.
- 5. Any party aggrieved by any decision or order of the board may within ten days from the date such decision or order is filed, appeal therefrom to the district court of the county in which the hearing was held, by filing with the board a written notice of appeal setting forth in general terms the decision appealed from and the grounds of the appeal. The board shall forthwith give notice to the other parties in interest. The board's review of proposed decisions and the rehearing or judicial review of final decisions is governed by the provisions of chapter 17A.
- Sec. 7. Section 20.11, subsections 6, 7, 8, 9, 10, and 11, Code 1989, are amended by striking the subsections.
  - Sec. 8. Section 20.17, subsection 4, Code 1989, is amended to read as follows:
- 4. The terms of a proposed collective bargaining agreement shall be made <u>available to the</u> public <u>by the public employer</u> and reasonable notice shall be given to the public employees <u>by the employee organization</u> prior to a ratification election. The collective bargaining agreement shall become effective only if ratified by a majority of those voting by secret ballot.
- Sec. 9. Section 37.9, unnumbered paragraph 4, Code 1989, is amended to read as follows: Commencing with the commissioners elected appointed to take office after January 1, 1952, one commissioner shall be elected appointed for a term of one year, two commissioners shall be elected appointed for a term of two years, and two commissioners shall be elected appointed for a term of three years, or in each of the foregoing instances instance until a successor is elected appointed and qualified. Thereafter, the successors in each instance shall hold office for a term of three years.
- Sec. 10. Section 37.10, Code 1989, is amended by striking the section and inserting in lieu thereof the following:
  - 37.10 QUALIFICATION APPOINTMENT.

Each commissioner shall be an honorably discharged soldier, sailor, marine, airman, or coast guard member and be a resident of the city in which the memorial hall or monument is located or live within the county if the memorial hall or monument is located outside of a city or is a joint memorial as provided in this chapter.

Each commission member shall be appointed by the mayor with approval of the council or by the chairperson of the county board of supervisors in the case of a county or joint memorial building or monument.

Sec. 11. Section 49.7, Code 1989, is amended to read as follows:

49.7 WHEN REPRECINCTING REQUIRED.

Each county board of supervisors and city council shall make any changes in precinct boundaries necessary to comply with sections 49.3, 49.4 and 49.5 not earlier than July 1 nor later than November 15 of the year immediately following each year in which the federal decennial census is taken, unless the general assembly by joint resolution establishes different dates for compliance with these sections. Any or all of the publications required by section 49.11 may be made after November 15 if necessary. Each county board and city council shall notify the state commissioner and the commissioner whenever the boundaries of election precincts are changed and shall provide a map delineating the new boundary lines. Upon failure of a county board or city council to make the required changes by the dates specified by this section as determined by the state commissioner, the state commissioner shall make or cause to be made the necessary changes as soon as possible, and shall assess to the county or city, as the case may be, the expenses incurred in so doing. The state commissioner may request the services of personnel of and materials available to the legislative service bureau to assist the state commissioner in making any required changes in election precinct boundaries which become the state commissioner's responsibility.

- Sec. 12. Section 78.1, subsection 1, Code 1989, is amended to read as follows:
- 1. Judges Justices of the supreme court and judges of the court of appeals and district courts, including district associate judges and judicial magistrates.
  - Sec. 13. Section 78.2, subsection 7, Code 1989, is amended to read as follows:
- 7. Field persons, auditors, The director and other employees of the income, corporation, and sales tax division of the department of revenue and finance, as authorized by the director, and as set forth in chapter chapters 421 and 422.
- Sec. 14. Section 96.7, subsection 7, paragraph b, unnumbered paragraph 4, Code 1989, is amended to read as follows:

The division shall annually calculate a base rate for each calendar year. The base rate is equal to the sum of the benefits charged to governmental contributory employers in the calendar year immediately preceding the computation date plus or minus the difference between the total benefits and contributions paid by governmental contributory employers since January 1, 1980, which sum is divided by the total taxable wages reported by governmental contributory employers during the calendar year immediately preceding the computation date, rounded to the next highest one-tenth of one percent. Excess contributions from the years 1978 and 1979 shall be used to offset benefits paid in any calendar year where total benefits exceed total contributions of governmental contributory employers. The contribution rate as a percentage of taxable wages of the employer shall be assigned as follows:

If the	The contribution	Approximate
percentage	rate shall be:	cumulative
of excess		taxable
rank is:		payroll
1	Base Rate $-0.9$	14.3
2	Base Rate $-0.6$	28.6
3	Base Rate $-0.3$	42.9
4	Base Rate	57.2
5	Base Rate + 0.3	71.5
6	Base Rate + 0.6	85.8
7	Base Rate + 0.9	100.0

Sec. 15. Section 96.8, subsection 4, paragraph a, Code 1989, is amended to read as follows:

- a. In any case in which the enterprise or business of a subject employer has been sold or otherwise transferred to a subsequent employing unit or reorganized or merged into a single employing unit under the provisions of section 96.7, subsection 32, paragraph "b", the account of the transferring employer shall terminate as of the date on which such transfer, reorganization or merger was completed.
  - Sec. 16. Section 141.22, subsection 6, Code 1989, is amended to read as follows:
- 6. A person may apply for voluntary treatment, contraceptive services, or screening or treatment for AIDS and other sexually transmitted diseases, directly to a licensed physician and surgeon, an osteopathic physician and surgeon, or a family planning clinic. Notwithstanding any other provision of law, if the person seeking the treatment is a minor who has personally made application for services, screening, or treatment, the fact that the minor sought services or is receiving services, screening, or treatment shall not be reported or disclosed, except for statistical purposes. Notwithstanding any other provision of law, however, the minor shall be informed prior to testing that upon confirmation according to prevailing medical technology of a positive HIV-related test result the minor's legal guardian is required to be informed by the testing facility. Testing facilities where minors are tested shall have available a program to assist minors and legal guardians with the notification process which emphasizes the need for family support and assists in making available the resources necessary to accomplish that goal. However, a testing facility which is precluded by federal statute, regulation, or center for disease control guidelines, from informing the legal guardian is exempt from the notification requirement, but not from the requirement for an assistance program. The minor shall give written consent to these procedures and to receive the services, screening, or treatment. Such consent is not subject to later disaffirmance by reason of minority.
- Sec. 17. Sections 162.3, 162.5, 162.6, 162.7, 162.9, and 162.10, Code 1989, are affirmed and reenacted.
  - Sec. 18. Section 162.8, Code 1989, is amended to read as follows: 162.8 COMMERCIAL BREEDER'S LICENSE.

A person shall not operate as a commercial breeder unless the person has obtained a license issued by the secretary or unless the person has obtained a certificate of registration issued by the secretary if the kennel is federally licensed. Application for the license or the certificate shall be made in the manner provided by the secretary. The annual license or the certification period expires one year from date of issue. The license fee is forty dollars per year and the certificate fee is five twenty dollars per year. The license may be renewed upon application and payment of the prescribed fee in the manner provided by the secretary if the licensee has conformed to all statutory and regulatory requirements. The certificate may be renewed upon application and payment of the prescribed fee in the manner provided by the secretary.

- Sec. 19. Section 169.14, subsection 8, Code 1989, is amended to read as follows:
- 8. The board's actions may be appealed to the department of inspections and appeals and judicial Judicial review of the board's action may be sought in accordance with the terms of chapters 10A and chapter 17A.
- Sec. 20. Section 206.5, unnumbered paragraph 3, Code 1989, is amended to read as follows: Commercial and public applicators shall choose between one-year certification for which the applicator shall pay a thirty dollar fee or three-year certification for which the applicator shall pay a seventy-five dollar fee. Public applicators shall be are exempt from the thirty and seventy-five dollar certification fees and instead be are subject to a ten-dollar annual certification fee or a fifteen dollar fee for a three-year certification. The commercial, public, or private applicator shall be tested prior to initial certification. In addition, a commercial, public, or private applicator shall be reexamined every three years following initial certification before the applicator is eligible for a renewal of certification. However, a commercial, public, or private applicator need not be certified to apply pesticides for a period of twenty-one days from the date

of initial employment if the commercial, public, or private applicator is under the direct supervision of a certified applicator. For the purposes of this section, "under the direct supervision of" means that the application of a pesticide is made by a competent person acting under the instructions and control of a certified applicator who is physically present, by being in sight or hearing distance of the supervised person.

PARAGRAPH DIVIDED. A commercial applicator who applies pesticides to agricultural land may, in lieu of the requirement of direct supervision, elect to be exempt from the certification requirements for a commercial applicator for a period of twenty-one days, if the applicator meets the requirements of a private applicator. The test shall include, but is not limited to, the area of safe handling of agricultural chemicals and the effects of these chemicals on groundwater. The secretary shall also adopt, by rule, the criteria for the allowance of the selection of the written or oral examination by a person requiring certification.

PARAGRAPH DIVIDED. A person employed by a farmer not solely as a pesticide applicator who applies restricted use pesticides as an incidental part of the person's general duties or a person who applies restricted use pesticides as an incidental part of a custom farming operation is required to meet the certification requirements of a private applicator.

Sec. 21. Section 214A.16, Code 1989, is amended to read as follows: 214A.16 NOTICE OF BLENDED FUEL.

All motor vehicle fuel kept, offered, or exposed for sale, or sold at retail containing over one percent ethanol, methanol, or any combination of oxygenate octane enhancers shall be identified as "with" either "ethanol", "methanol", "ethanol/methanol", or similar wording on a white adhesive decal with black letters at least one one-half inch high and at least one-quarter inch wide placed between thirty and forty inches above the driveway level on the front sides of any container or pump from which the motor fuel is sold.

- Sec. 22. Section 237.15, subsection 4, Code 1989, is amended to read as follows:
- 4. "Person or court responsible for the child" means the department, including but not limited to the department of human services, agency, or individual who is the guardian of a neglected, dependent, or delinquent child by court order issued by the juvenile or district court and has the responsibility of the care of the child, or the court having jurisdiction over the child.
- Sec. 23. Section 237.16, unnumbered paragraph 1, Code 1989, is amended to read as follows: The state foster care review board is created within the department of inspections and appeals. The state board consists of seven members appointed by the governor, subject to confirmation by the senate and directly responsible to the governor. The appointment is for a term of four years which begins and ends as provided in section 69.19. Vacancies on the state board shall be filled in the same manner as original appointments are made.
  - Sec. 24. Section 275.23A, subsection 3, Code 1989, is amended to read as follows:
- 3. The school board shall notify the state commissioner of elections and the county commissioner of elections of each county in which a portion of the school district is located whenever the boundaries of director districts are changed. The board shall provide the commissioners with maps showing the new boundaries. If, following a federal decennial census a school district elects not to redraw director districts under this section, the school board shall so certify to the state commissioner of elections, and the school board shall also certify to the state commissioner the populations of the retained director districts as determined under the latest federal decennial census. Upon failure of a district board to make the required changes by the dates established under this section as determined by the state commissioner of elections, the state commissioner of elections shall make or cause to be made the necessary changes as soon as possible, and shall assess any expenses incurred to the school district. The state commissioner of elections may request the services of personnel of and materials available to the legislative service bureau to assist the state commissioner in making any required boundary changes.
  - Sec. 25. Section 281.15, subsection 8, Code 1989, is amended by striking the subsection.

Sec. 26. Section 299.24, Code 1989, is amended to read as follows: 299.24 RELIGIOUS GROUPS EXEMPTED FROM SCHOOL STANDARDS.

When members or representatives of a local congregation of a recognized church or religious denomination established for ten years or more within the state of Iowa prior to July 1, 1967, which professes principles or tenets that differ substantially from the objectives, goals, and philosophy of education embodied in standards set forth in section 257.25 256.11, and rules adopted in implementation thereof, file with the director of the department of education proof of the existence of such conflicting tenets or principles, together with a list of the names, ages, and post-office addresses of all persons of compulsory school age desiring to be exempted from the compulsory education law and the educational standards law, whose parents or guardians are members of the congregation or religious denomination, the director, subject to the approval of the state board of education, may exempt the members of the congregation or religious denomination from compliance with any or all requirements of the compulsory education law and the educational standards law for two school years. When the exemption has once been granted, renewal of such exemptions for each succeeding school year may be conditioned by the director, with the approval of the board, upon proof of achievement in the basic skills of arithmetic, the communicative arts of reading, writing, grammar, and spelling, and an understanding of United States history, history of Iowa, and the principles of American government, by persons of compulsory school age exempted in the preceding year, which shall be determined on the basis of tests or other means of evaluation selected by the director with the approval of the state board. The testing or evaluation, if required, shall be accomplished prior to submission of the request for renewal of the exemption. Renewal requests shall be filed with the director on or before April 15 of the school year preceding the school year for which the applicants desire exemption.

Sec. 27. Section 321.34, subsection 5, paragraph b, Code 1989, is amended to read as follows: b. The county treasurer shall validate personalized registration plates in the same manner as regular registration plates are validated under this section at an annual fee of five dollars in addition to the regular annual registration fee. A person may renew a personalized registration plate without paying the additional registration fee under paragraph "a" unless a new series of registration plates are being issued to replace a current series. A person renewing a personalized registration plate within one month following the time requirements under section 321.40 may renew the personalized plate without paying the additional registration fee under paragraph "a" but shall pay the five-dollar fee in addition to the regular registration fee and any penalties subject to regular registration plate holders for late renewal.

Sec. 28. Section 321.52, subsection 4, paragraph b, Code 1989, is amended to read as follows: b. When a wrecked or salvage vehicle has been repaired, the owner may apply for a regular certificate of title by paying the appropriate fees and surrendering the salvage certificate of title and a properly executed salvage theft examination certificate. The county treasurer shall issue a regular certificate of title which, commencing September 1, 1988, if the wrecked or salvage vehicle is five model years old or less, shall bear the word "REBUILT" stamped or printed on the face of the title. The rebuilt designation shall be included on every Iowa certificate of title issued thereafter for the vehicle. However, if ownership of a stolen vehicle has been transferred to an insurer organized under the laws of this state or admitted to do business in this state, or if the transfer was the result of a settlement with the owner of the vehicle arising from damage to or the unrecovered theft of the vehicle, and if the insurer certifies to the county treasurer on a form approved by the department that the cost of repairs to all damage to the vehicle is less than three thousand dollars, the county treasurer shall issue the regular certificate of title without the rebuilt designation. The county treasurer shall issue a regular certificate of title without the "REBUILT" designation if, before repairs are made, a component parts review has been conducted by a peace officer authorized to do so by the state department of transportation showing that the vehicle does not have component part damage. The component parts review shall be conducted in accordance with rules adopted

by the department who has been specially certified and recertified when required by the Iowa law enforcement academy to do salvage theft examinations. The Iowa law enforcement academy shall determine standards for training and certification, conduct training, and may approve alternative training programs which satisfy the academy's standards for training and certification. For the purpose of this section, a wrecked or salvage vehicle shall be considered to have component part damage if there is major damage requiring repairs or replacement of more than two of the vehicle's component parts. A "component part" means the rear clip, cowl, frame or inner structure forward of the cowl, body, cab, front end assembly, front clip, or such other parts which are critical to the safety of the vehicle as determined by rules adopted by the department. The owner shall pay a fee of thirty-five dollars upon the completion of the prerepair component parts review. The agency performing the examinations shall retain twenty-five dollars of the fee and shall pay five dollars of the fee to the department and five dollars of the fee to the Iowa law enforcement academy to provide for the special training, certification, and recertification of officers as required by this subsection. The peace officer conducting the review shall maintain a record of the review and shall forward a copy of the review to the department. The department shall maintain a record of all reviews. If a vehicle does not have component damage as determined in this subsection, the officer conducting the review shall issue a certificate to the owner to that effect. The certificate shall be surrendered to the county treasurer at the time of application for a regular certificate of title and the treasurer shall forward the certificate to the department.

The provision of this subsection requiring a component parts review by a peace officer specially certified or recertified by the Iowa law enforcement academy to do salvage theft examinations shall become effective July 1, 1990. Component parts reviews conducted before July 1, 1990, shall be made by peace officers authorized to do so by the state department of transportation or the department of public safety who are qualified, as determined by those agencies, to conduct component parts reviews. The state department of transportation shall adopt rules in accordance with chapter 17A to carry out this section, including transition rules allowing for component parts reviews prior to July 1, 1990.

Sec. 29. Section 321.123, subsection 1, unnumbered paragraphs 2 and 3, Code 1989, are amended to read as follows:

A travel trailer may be stored under the provisions of section 321.134, provided the travel trailer is not used for human habitation for any period during storage and is not moved upon the highways of the state. A travel trailer stored under the provisions of section 321.134 shall is not be subject to either a personal property tax or a mobile home tax assessed under the provisions of chapter 135D.

If a travel trailer has been registered under this chapter at any time during a calendar year, the travel trailer is not subject to a personal property tax for that year.

Sec. 30. Section 321.130, Code 1989, is amended to read as follows: 321.130 FEES IN LIEU OF TAXES.

The registration fees imposed by this chapter upon private passenger motor vehicles or semitrailers are in lieu of all state and local taxes, except local vehicle taxes, to which motor vehicles or semitrailers are subject, and if a motor vehicle or semitrailer has been registered at any time under this chapter it shall not thereafter be subject to a personal property tax unless the motor vehicle or semitrailer has been in storage continuously as an unregistered motor vehicle or semitrailer during the preceding registration year.

Sec. 31. Section 321.196, unnumbered paragraph 1, Code 1989, is amended to read as follows: Except as otherwise provided, an operator's license expires, at the option of the applicant, two or four years from the licensee's birthday anniversary occurring in the year of issuance if the licensee is between the ages of eighteen seventeen years, eleven months and seventy years on the date of issuance of the license, otherwise the license is effective for a period of two years. The license is renewable without written examination or penalty within a period of thirty days after its expiration date. A person shall not be considered to be driving with

an invalid license during a period of thirty days following the license expiration date. However, for a license renewed within the thirty-day period, the date of issuance shall be considered to be the previous birthday anniversary on which it expired. Applicants whose licenses are restricted due to vision or other physical deficiencies may be required to renew their licenses every two years. For the purposes of this section the birthday anniversary of a person born on February 29 shall be deemed to occur on March 1. All applications for renewal of operators' licenses shall be made under the direct supervision of a uniformed member of the department and shall be approved by the uniformed member. The department in its discretion may authorize the renewal of a valid license upon application without an examination provided that the applicant satisfactorily passes a vision test as prescribed by the department.

Sec. 32. Section 321.213, Code 1989, is amended to read as follows:

321.213 LICENSE SUSPENSIONS OR REVOCATIONS DUE TO VIOLATIONS BY JUVENILE DRIVERS.

Upon the entering of an order at the conclusion of an adjudicatory hearing under section 232.47 that the child violated a provision of this chapter or chapter 321A or chapter 321J for which the penalty is greater than a simple misdemeanor, the clerk of the juvenile court in the adjudicatory hearing shall forward a copy of the adjudication to the department. Notwithstanding section 232.55, a final adjudication in a juvenile court that the child violated a provision of this chapter or chapter 321A or chapter 321J constitutes a final conviction of a violation of a provision of this chapter or chapter 321A or chapter 321J for purposes of section 321.189, subsection 2, paragraph "b", and sections 321.193, 321.194, 321.200, 321.209, 321.210, 321.215, and 321A.17, 321J.2, 321J.3, and 321J.4.

Sec. 33. Section 321.288, Code 1989, is amended to read as follows:

321.288 CONTROL OF VEHICLE — REDUCED SPEED.

- 4. A person operating a motor vehicle shall have the vehicle under control at all times.
- 2. A person operating a motor vehicle and shall reduce the speed to a reasonable and proper rate:
- a  $\underline{1}$ . When approaching and passing a person walking in the traveled portion of the public highway.
- b 2. When approaching and passing an animal which is being led, ridden, or driven upon a public highway.
- e 3. When approaching and traversing a crossing or intersection of public highways, or a bridge, sharp turn, curve, or steep descent, in a public highway.
- 44. When approaching and passing an emergency warning device displayed in accordance with rules adopted under section 321.449, or an emergency vehicle displaying a revolving or flashing light.
- e 5. When approaching and passing a slow moving vehicle displaying a reflective device as provided by section 321.383.
- f 6. When approaching and passing through a sign posted construction or maintenance zone upon the public highway.
- Sec. 34. Section 321.299, unnumbered paragraph 3, Code 1989, is amended to read as follows: Except when overtaking and passing on the right is permitted, the driver of an overtaken vehicle shall give way to the right in favor of the overtaking vehicle on audible signal and shall not increase the speed of the overtaken vehicle until completely passed by the overtaking vehicle.

Sec. 35. Section 321.323, Code 1989, is amended to read as follows:

321.323 BACKING VEHICLE ON HIGHWAY.

No A person shall operate not cause a vehicle to be moved in a backward direction on a highway in reverse gear unless and until such operation the vehicle can be made backed with

reasonable safety, and shall yield the right of way to any approaching vehicle on the highway or <u>an</u> intersecting highway thereto which is so close thereto as to constitute an immediate hazard.

Sec. 36. Section 321.555, subsection 1, paragraph b, Code 1989, is amended to read as follows: b. Operating a motor vehicle in violation of section 321J.2 or its predecessor statute.

Sec. 37. Section 321A.3, subsection 1, Code 1989, is amended to read as follows:

1. The director shall upon request furnish any person a certified abstract of the operating record of a person subject to chapter 321, 321J, or this chapter. The abstract shall also fully designate the motor vehicles, if any, registered in the name of the person. If there is no record of a conviction of the person having violated any law relating to the operation of a motor vehicle or of any injury or damage caused by the person, the director shall so certify. A fee of five dollars shall be paid for each abstract except by state, county, city or court officials. The director shall transfer the moneys collected under this section to the treasurer of state who shall credit annually to the abstract fee fund created under section 321A.3A the first nine hundred fifty thousand dollars collected and shall credit to the general fund all additional moneys collected.

Sec. 38. Section 331.209, subsection 5, Code 1989, is amended to read as follows:

5. Each county board shall notify the state commissioner of elections whenever the boundaries of supervisor districts are changed and shall provide a map delineating the new boundary lines. Upon failure of a county board to make the required changes by the dates specified by this section as determined by the state commissioner of elections, the state commissioner of elections shall make or cause to be made the necessary changes as soon as possible, and shall assess to the county the expenses incurred in so doing. The state commissioner of elections may request the services of personnel and materials available to the legislative service bureau to assist the state commissioner in making any required changes in supervisor district boundaries which become the state commissioner's responsibility.

Sec. 39. Section 384.1, Code 1989, is amended to read as follows: 384.1 TAXES CERTIFIED.

A city may certify taxes to be levied by the county on all taxable property within the city limits, for all city government purposes. However, the tax levied by a city on tracts of land and improvements thereon used and assessed for agricultural or horticultural purposes, may shall not exceed three dollars and three-eighths cents per thousand dollars of assessed value in any year. Improvements and personal property located on such tracts of land and not used for agricultural or horticultural purposes and all residential dwellings shall be are subject to the same rate of tax levied by the city on all other taxable property within the city. A city's tax levy for the general fund may shall not exceed eight dollars and ten cents per thousand dollars of taxable value in any tax year, except for the levies authorized in section 384.12.

Sec. 40. Section 420.207, Code 1989, is amended to read as follows: 420.207 TAXATION IN GENERAL.

Sections 427.1, 427.3 to 427.11, 428.4, 428.16 to 428.20, 428.22, 428.23, 436.10, 436.11, 437.1, 437.3, 437.14, 441.21, 443.1 to 443.3, 444.2 to 444.5, and 447.9 to 447.13, so far as applicable, apply to cities acting under special charters.

Sec. 41. Section 422.5, subsection 7, Code 1989, is amended to read as follows:

7. Upon determination of the latest cumulative inflation factor, the director shall multiply each dollar amount set forth in subsection 1, paragraphs "a" and through "i" of this section, and each dollar amount specified in this section as the maximum amount of annuities received which may be excluded in determining final taxable income, by this cumulative inflation factor, shall round off the resulting product to the nearest one dollar, and shall incorporate the result into the income tax forms and instructions for each tax year.

- Sec. 42. Section 422.12, subsection 1, Code 1989, is amended to read as follows:
- 1. A personal exemption credit in the following amounts:
- a. For an estate or trust, a single individual, or a married person filing a separate return, fifteen twenty dollars.
  - b. For a head of household, or a husband and wife filing a joint return, thirty forty dollars.
- c. For each dependent, an additional ten fifteen dollars. As used in this section, the term "dependent" has the same meaning as provided by the Internal Revenue Code.
- d. For a single individual, husband, wife or head of household, an additional exemption of fifteen twenty dollars for each of said individuals who has attained the age of sixty-five years before the close of the tax year or on the first day following the end of the tax year.
- e. For a single individual, husband, wife or head of household, an additional exemption of fifteen twenty dollars for each of said individuals who is blind at the close of the tax year. For the purposes of this paragraph, an individual is blind only if the individual's central visual acuity does not exceed twenty-two hundredths in the better eye with correcting lenses, or if the individual's visual acuity is greater than twenty-two hundredths but is accompanied by a limitation in the fields of vision such that the widest diameter of the visual field subtends an angle no greater than twenty degrees.
- f. For tax years beginning on or after January 1, 1979 and for each of the next four succeeding tax years, the amount of the personal exemption credits provided in this subsection shall be increased in the amount of one dollar for each tax year, except that the personal exemption credit allowed under paragraph "b" of this subsection shall be increased in the amount of two dollars for each tax year. The personal exemption credits determined pursuant to this paragraph for tax years beginning on or after January 1, 1983 shall continue for succeeding tax years.
- Sec. 43. Section 427.1, subsections 10, 15, 16, 21, 28, 29, and 35, Code 1989, are amended by striking the subsections.
- Sec. 44. Section 427.1, subsections 12, 13, 19, and 30, Code 1989, are amended to read as follows:
- 12. HOMES FOR SOLDIERS. The buildings, and grounds, furniture, and household equipment of homes owned and operated by organizations of soldiers, sailors, or marines of any of the wars of the United States when used for a home for disabled soldiers, sailors, or marines and not operated for pecuniary profit.
- 13. AGRICULTURAL PRODUCE. Growing agricultural and horticultural crops and products, except commercial orchards and vineyards, and all horticultural and agricultural produce harvested by or for the person assessed within one year previous to the listing, all wool shorn from the person's sheep within such time, all poultry, ten stands of bees, honey and beeswax produced during that time and remaining in the possession of the producer, and all livestock.
- 19. CAPITAL STOCK OF COMPANIES. The shares of capital stock of telegraph and telephone companies, freight-line and equipment companies, transmission line companies as defined in section 437.1, express companies, corporations engaged in merchandising as defined in section 428.16, domestic corporations engaged in manufacturing as defined in section 428.20, and manufacturing corporations organized under the laws of other states having their main operating offices and principal factories in the state of Iowa, and corporations not organized for pecuniary profit.
- 30. RURAL WATER SALES. The real and personal property of a nonprofit corporation engaged in the distribution and sale of water to rural areas when devoted to public use and not held for pecuniary profit.
  - Sec. 45. Section 427.3, subsection 5, Code 1989, is amended to read as follows:
- 5. The provisions of this section shall apply to personal property held in partnership but not in excess of the value of the veteran's share actually held. Wherever Where the word "soldier" shall appear appears in this chapter, it shall be construed to include includes, without limitation, the members of the United States air force and the United States merchant marine.

Sec. 46. Section 427.5, unnumbered paragraph 2, Code 1989, is amended to read as follows: The person shall file with the appropriate assessor on forms obtained from the assessor the claim for exemption for the year for which the person is first claiming the exemption. The claim shall be filed not later than July 1 of the year for which the person is claiming the exemption. The claim shall set out the fact that the person is a resident of and domiciled in the state of Iowa, and a person within the terms of section 427.3, and shall give the volume and page on which the certificate of satisfactory service, order of separation, retirement, furlough to reserve, inactive status, or honorable discharge or certified copy thereof is recorded in the office of the county recorder, and may include the designation of the property from which the exemption is to be made, and shall further state that the claimant is the equitable and or legal owner of the property designated.

Sec. 47. Section 427.8, Code 1989, is amended to read as follows:

427.8 PETITION FOR SUSPENSION OR CANCELLATION OF TAXES, ASSESSMENTS, AND RATES.

If a person, by reason of age or infirmity, is unable to contribute to the public revenue, the person may file a petition, duly sworn to, with the board of supervisors, stating that fact and giving a statement of real property, real and personal, owned or possessed by the petitioner, and other information as the board may require. The board of supervisors may order the county treasurer to suspend the collection of the taxes, special assessments under sections 384.37 through 384.79, and rates or assessments imposed under section 384.84 or chapter 317 or 364 which are assessed against the petitioner or the petitioner's estate, or both, for the current year and those unpaid for prior years, or the board may cancel and remit the taxes, special assessments, and other assessments or rates. However, the petition must first be approved by the council of the city in which the property of the petitioner is located, or by the township trustees of the township in which the property is located.

Sec. 48. Section 427.13, Code 1989, is amended to read as follows: 427.13 WHAT TAXABLE.

All other <u>real</u> property, <del>real or personal,</del> is subject to taxation in the manner prescribed, and this section is also intended to embrace:

- 1. Ferry ferry franchises and toll bridges, which, for the purpose of this chapter are considered real property.
- 2. Household furniture, beds and bedding made use of in hotels and boarding houses and not hereinbefore exempted.
  - 3. Gold and silver plate, watches, jewelry, and musical instruments.
  - 4. Every description of vehicle, including bicycles, except as otherwise provided.
  - 5. Threshing machines.
- 6. Boats and vessels of every description, wherever registered or licensed, and whether navigating the waters of the state or not, if owned either wholly or in part by inhabitants of this state, to the amount owned in this state.

However, the provisions of this section shall be is subject to the provisions of section 427.1.

Sec. 49. Section 428.1, subsection 4, Code 1989, is amended by striking the subsection.

Sec. 50. Section 428.4, unnumbered paragraph 1, Code 1989, is amended to read as follows: Property shall be assessed for taxation each year. Personal property shall be listed and assessed in 1980 and every two years thereafter in the name of the owner of the personal property on the first day of January and the assessment made shall be the value of the personal property as of January 1 of the year of the assessment. Real estate shall be listed and assessed in 1981 and every two years thereafter. The assessment of real estate shall be the value of the real estate as of January 1 of the year of the assessment. The year 1981 and each odd-numbered year thereafter shall be a reassessment year. In any year, after the year in which an assessment has been made of all the real estate or personal property in any an assessing

jurisdiction, it shall be the duty of the assessor to shall value and assess or revalue and reassess, as the case may require, any real estate and personal property that the assessor finds was incorrectly valued or assessed, or was not listed, valued, and assessed, in the assessment year immediately preceding, also any real estate or personal property the assessor finds has changed in value subsequent to January 1 of the preceding real estate or personal property assessment year. However, a percentage increase on a class of property shall not be made in a year not subject to an equalization order unless ordered by the department of revenue and finance. The assessor shall determine the actual value and compute the taxable value thereof as of January 1 of the year of the revaluation and reassessment. The assessment shall be completed as specified in section 441.28, but no reduction or increase in actual value shall be made for prior years. If an assessor makes a change in the valuation of the real estate as provided for herein, the provisions of sections 441.23, 441.37, 441.38 and 441.39 shall apply.

Sec. 51. Section 428.4, unnumbered paragraph 4, Code 1989, is amended by striking the unnumbered paragraph.

Sec. 52. Section 428.10, Code 1989, is amended to read as follows: 428.10 ICE AND COAL DEALERS.

Each ice or coal dealer shall be assessed upon the average amount of capital used by the dealer in conducting the dealer's business. In estimating the amount of capital so used, there shall be taken into consideration the increase and decrease of the value of ice and coal held in store, and upon the value of the dealer's warehouses or ice houses situated upon lands leased from railway companies or other persons, and upon the value, if any, of such leasehold interest.

Such assessment shall be listed as personal property. In determining the average amount of capital invested the assessor shall take into consideration the entire year's business prior to January 1, next preceding the assessment period.

Sec. 53. Section 428.20, Code 1989, is amended to read as follows: 428.20 "MANUFACTURER" DEFINED — DUTY TO LIST.

Any  $\underline{A}$  person, firm, or corporation who purchases, receives, or holds personal property of any description for the purpose of adding to the its value thereof by any  $\underline{a}$  process of manufacturing, refining, purifying, combining of different materials, or by the packing of meats, with a view to selling the same property for gain or profit, shall be deemed is a manufacturer "manufacturer" for the purposes of this title, and shall list such property for taxation.

Sec. 54. Section 428.23, Code 1989, is amended to read as follows: 428.23 MANUFACTURER TO LIST.

Corporations organized under the laws of this state for pecuniary profit and engaged in manufacturing as defined in section 428.20 shall list their real estate, personal property not hereinbefore mentioned, and moneys and eredits in the same manner as is required of individuals.

Sec. 55. Section 428.35, subsection 6, Code 1989, is amended to read as follows:

6. PAYMENT OF TAX. Such specific The tax, when determined as aforesaid, shall be entered in the same manner as general personal property taxes on the tax list of the taxing district, and the proceeds of the collection of such the tax shall be distributed to the same taxing units and in the same proportion as the general personal property tax on the tax list of said each taxing district. All provisions of the law relating to the assessment and collection of personal property taxes and the powers and duties of the county treasurer, county auditor and all other officers with respect to the assessment, collection, and enforcement of personal property taxes shall apply to the assessment, collection, and enforcement of the tax imposed by this section.

Sec. 56. Section 428.36, Code 1989, is amended to read as follows: 428.36 LISTING PROPERTY OF FINANCIAL INSTITUTIONS.

The real estate, fixtures, and equipment, and tangible personal property as defined in section 427A.1, of every financial institution, as defined in chapter 422, division V, and of every credit union established under chapter 533 shall be listed, assessed, and taxed to the institution or the credit union in the same manner and at the same rate as such property in the hands of individuals.

Sec. 57. Section 430A.6, Code 1989, is amended to read as follows:

430A.6 REAL AND PERSONAL PROPERTY ASSESSMENT.

All real and tangible personal property of individuals, corporations or agencies subject to the provisions of this chapter and located within the state of Iowa shall be assessed in the same manner as other real and tangible personal property.

Sec. 58. Section 432.7, Code 1989, is amended to read as follows: 432.7 ASSESSMENT.

It shall be the duty of the The assessor shall, upon the receipt of said the statements, and from other information acquired by the assessor, to assess against every corporation or association referred to in section 432.6, the value of all personal property owned by such corporation or association, together with the actual value of each parcel of real estate situated in the assessment district of such the assessor, and all the said property shall be assessed at the same rate, and for the same purposes as the property of private individuals, as provided in section 441.21.

Sec. 59. Section 433.11, Code 1989, is amended to read as follows:

433.11 OTHER REAL AND PERSONAL PROPERTY.

Land, lots, and other real estate and personal property belonging to any a telegraph company or telephone company not used exclusively in its telegraph or telephone business shall be are subject to assessment and taxation on the same basis as other property of individuals in the several counties where situated.

- Sec. 60. Section 441.10, unnumbered paragraph 3, Code 1989, is amended to read as follows: Incumbent deputy assessors who have served six consecutive years shall be placed on the register of individuals eligible for appointment as assessor or deputy assessor. In order to be appointed to the position of deputy assessor, the deputy assessor shall comply with the continuing education requirements. The number of credits required for certification as eligible for appointment as a deputy assessor in a jurisdiction other than where the deputy assessor is currently serving shall be prorated according to the percentage of the deputy assessor's term which is covered by the continuing education requirements of section 441.8. The credit necessary for certification for appointment is the product of ninety multiplied by the quotient of the number of months served of a deputy assessor's term covered by the continuing education requirements of section 441.8 divided by seventy-two. If the number of credits necessary for certification for appointment as determined under this paragraph results in a partial credit hour, the credit hour shall be rounded to the nearest whole number.
- Sec. 61. Section 441.17, subsections 2 and 10, Code 1989, are amended to read as follows: 2. Cause to be assessed, in accordance with section 441.21, all the property, personal and real, in the assessor's county or city as the ease may be, except such as is property exempt from taxation, or the assessment of which is otherwise provided for by law.
- 10. Measure the exterior length and exterior width of all mobile homes except those for which measurements are contained in the manufacturer's and importer's certificate of origin, and report the information to the county treasurer. Check all mobile homes and travel trailers for inaccuracy of measurements as necessary or upon written request of the county treasurer and check travel trailers for violations of registration and report the findings immediately to the county treasurer. If a mobile home has been converted to real estate the title shall be collected and returned to the county treasurer for cancellation. If taxes due for prior years

have not been paid, the assessor shall collect the unpaid taxes due as a condition of conversion. The assessor shall make frequent inspections and checks within the assessor jurisdiction of all mobile homes and mobile home parks and travel trailers and make all the required and needed reports to carry out the purposes of this section.

Sec. 62. Section 441.19, unnumbered paragraph 1, and subsection 1, Code 1989, are amended to read as follows:

The assessor shall list every person in the assessor's county or city as the case may be and assess all the property therein, personal and real in the county or city, except such as is heretofore property exempted or otherwise assessed. Any A person who shall refuse refuses to assist in making out a list of the person's property, or of any property which the person is by law required to assist in listing, or who shall refuse to make either of the oaths or affirmations or combinations thereof required by section 441.20, shall be is guilty of a simple misdemeanor.

1. Supplemental and optional to the procedure for the assessment of property by the assessor as provided in this chapter, the assessor is hereby authorized to may require from all persons required to list their property for taxation as provided by sections 428.1, and 428.2 and 428.3, a supplemental return to be prescribed by the director of revenue and finance upon which such the person shall list the person's property. Such The supplemental return shall be in substantially the same form as now prescribed by law for the assessment rolls used in the listing of property by the assessors, and the director of revenue and finance may prescribe separate supplemental forms for the listing of personal property, both tangible and intangible. It shall be the duty of every Every person required to list property for taxation to shall make a complete listing of <del>such</del> the property upon <del>such</del> supplemental forms and <del>to</del> return the <del>same</del> listing to the assessor as promptly as possible. Such The return shall be verified over the signature of the person making the return and <del>the provisions of</del> section 441.25 <del>shall apply</del> applies to any person making such a return. The assessor shall make such supplemental return forms available as soon as practicable after the first day of January of each year. The assessor shall make such supplemental return forms available to the taxpayer by mail, or at a designated place within the taxing district.

Sec. 63. Section 441.21, subsection 1, paragraphs a and c, Code 1989, are amended to read as follows:

- a. All real and tangible personal property subject to taxation shall be valued at its actual value which shall be entered opposite each item, and, except as otherwise provided in this section, shall be assessed at one hundred percent of its actual value, and the value so assessed shall be taken and considered as the assessed value and taxable value of the property upon which the levy shall be made.
- c. In assessing and determining the actual value of special purpose industrial real and tangible personal property having an actual value of five million dollars or more, the assessor shall equalize the values of such property with the actual values of other comparable special purpose industrial property in other counties of the state. Such special purpose industrial property includes, but is not limited to chemical plants. If a variation of ten percent or more exists between the actual values of comparable industrial property having an actual value of five million dollars or more located in separate counties, the assessors of such the counties shall consult with each other and with the department of revenue and finance to determine if adequate reasons exist for such the variation. If no such adequate reasons exist, the assessors shall make adjustments in such the actual values to provide for a variation of ten percent or less. For the purposes of this paragraph, special purpose industrial property includes structures which are designed and erected for operation of a unique and special use, are not rentable in existing condition, and are incapable of conversion to ordinary commercial or industrial use except at a substantial cost.

Sec. 64. Section 441.24, subsection 1, Code 1989, is amended to read as follows:

1. If any corporation or a person refuse refuses to furnish the verified statements required in connection with the assessment of property by the assessor, or to list the corporation's or person's property, or to take or subscribe the oath required, the director of revenue and finance, or assessor, as the case may be, shall proceed to list and assess such the property according to the best information obtainable, and shall add to the taxable valuation one hundred percent thereof, which valuation and penalty shall be separately shown, and shall constitute the assessment; and if the valuation of such the property shall be is changed by any a board of review, or on appeal therefrom from a board of review, a like penalty shall be added to the valuation thus fixed.

Sec. 65. Section 441.26, unnumbered paragraphs 1 and 4, Code 1989, are amended to read as follows:

The director of revenue and finance shall each year prescribe the form of assessment roll to be used by all assessors in assessing real and personal property, including moneys and credits, in this state, also the form of pages of the assessor's assessment book. Such The assessment rolls shall be in such a form as that will permit entering thereon, separately, the names of all persons, partnerships, corporations, or associations assessed; shall contain a form of oath or affirmation to be administered to each person assessed, and shall also contain a notice in substantially the following form:

The assessment rolls shall be used in listing the property and showing the values affixed to the property of all persons, partnerships, corporations, or associations assessed. The rolls shall be made in duplicate. The duplicate roll shall be signed by the assessor, detached from the original and delivered to the person assessed if there has been an increase or decrease in the valuation of the property. If there has been no change in the evaluation, the information on the roll may be printed on computer stock paper and preserved as required by this chapter. If the person assessed requests in writing a copy of the roll, the copy shall be provided to the person. It is lawful to combine the affidavit or form of eath or affirmation as to real and personal property, and the affidavit or form of oath or affirmation as to moneys and credits, into one affidavit or form of oath or affirmation, and only the one such affidavit or form of oath or affirmation is sufficient on the assessment roll. The pages of the assessor's assessment book shall contain columns ruled and headed for the information required by this chapter and that which the director of revenue and finance deems essential in the equalization work of the director. The assessor shall return all assessment rolls and schedules to the county auditor, along with the completed assessment book, as provided in this chapter, and the county auditor shall carefully keep and preserve the rolls, schedules and book for a period of five years from the time of its filing in the county auditor's office.

Sec. 66. Section 441.35, subsection 1, Code 1989, is amended to read as follows:

1. To equalize assessments by raising or lowering the individual assessments of real property, including new buildings, personal property or moneys and eredits made by the assessor.

Sec. 67. Section 441.45, Code 1989, is amended to read as follows:

441.45 ABSTRACT TO STATE DEPARTMENT OF REVENUE AND FINANCE.

The county assessor of each county and each city assessor shall, on or before July 1 of each year, make out and transmit to the department of revenue and finance an abstract of the real and personal property in the assessor's county or city, as the case may be, and file a copy thereof of the abstract with the county auditor, in which the assessor shall set forth:

- 1. The number of acres of land and the aggregate taxable values of the same land, exclusive of city lots, returned by the assessors, as corrected by the board of review.
- 2. The aggregate taxable values of real estate by class in each township and city in the county, returned as corrected by the board of review.
  - 3. The aggregate taxable values of personal property.
  - 4 3. Other facts as may be required by the director of revenue and finance.

In any ease where If a board of review continues in session beyond June 1, under provisions of sections 441.33 and 441.37, the abstract of the real and personal property shall be made out and transmitted to the department of revenue and finance within fifteen days after the date of final adjournment by said the board.

Sec. 68. Section 443.2, unnumbered paragraph 1, Code 1989, is amended to read as follows: Before the first day of July in each year, the county auditor shall transcribe the assessments of the townships and cities into a book or record, to be known as the tax list, properly ruled and headed, with separate columns, in which shall be entered the names of the taxpayers, descriptions of lands, number of acres and value, numbers of city lots and value, value of personal property and each description of tax, with a column for polls and one for payments, and shall complete it by entering the amount due on each installment, separately, and carrying out the total of both installments. The total of all columns of each page of each book or other record shall balance with the tax totals. After computing the amount of tax due and payable on each property, the county auditor shall round the total amount of tax due and payable on the property to the nearest even whole dollar.

Sec. 69. Section 455A.6, subsection 6, paragraph b, Code 1989, is amended to read as follows: b. Hear appeals in contested cases pursuant to chapter 17A on matters relating to actions taken by the director under chapter 84, 93, 455B, 455C, or 469.

Sec. 70. Section 474.1, unnumbered paragraph 3, Code 1989, is amended to read as follows: As used in this chapter and chapters 475A, 476, 476A, 478, and 479, and 479A, "division" and "utilities division" mean the utilities division of the department of commerce.

Sec. 71. Section 474.9, Code 1989, is amended to read as follows: 474.9 GENERAL JURISDICTION OF UTILITIES BOARD.

The utilities board has general supervision of all pipelines and all lines for the transmission, sale, and distribution of electrical current for light, heat, and power pursuant to chapters 476, 476A, 478, and 479A, and 479A, and has other duties as provided by law.

Sec. 72. Section 476.10, unnumbered paragraph 1, Code 1989, is amended to read as follows: When the board deems it necessary in order to carry out the duties imposed upon it by this chapter for the purpose of determining rate matters to investigate the books, accounts, practices, and activities of, or make appraisals of the property of any public utility, or to render any engineering or accounting services to any public utility, or to review the operations or annual reports of the public utility under section 476.31 or 476.32, the public utility shall pay the expense reasonably attributable to the investigation, appraisal, service, or review. The board shall ascertain the expenses including certified expenses incurred by the consumer advocate division of the department of justice directly chargeable to the public utility under section 475A.6, and shall render a bill, by certified mail, to the public utility, either at the conclusion of the investigation, appraisal, services, or review, or from time to time during its progress, which bill is notice of the assessment and shall demand payment. The total amount of such expense in any one calendar year, for which any public utility shall become liable, shall not exceed two-tenths of one percent of its gross operating revenues derived from intrastate public utility operations in the last preceding calendar year.

Sec. 73. Section 515B.12, Code 1989, is amended to read as follows: 515B.12 TAX EXEMPTION.

The association is exempt from payment of all fees and all taxes levied by this state or any of its subdivisions, except taxes levied on real or personal property.

Sec. 74. Section 533.24, unnumbered paragraph 1, Code 1989, is amended to read as follows: A credit union shall be deemed an institution for savings and shall be is subject to taxation only as to its real estate, tangible personal property, and moneys and credits. The shares shall not be taxed.

- Sec. 75. Section 537.2501, subsection 1, paragraph f, as enacted by 1989 Iowa Acts, House File 552, section 2, is amended to read as follows:
- f. With respect to open-end credit pursuant to a credit card issued by the creditor which entities entitles the cardholder to purchase or lease goods or services from at least one hundred persons not related to the card issuer, the parties may contract for an over-limit charge not to exceed ten dollars if the balance of the account exceeds the credit limit established pursuant to the agreement. The over-limit charge under this paragraph shall not be assessed again in a subsequent billing cycle unless in a subsequent billing cycle the account balance has been reduced below the credit limit.

If the differential treatment of this subsection based on the number of persons honoring a credit card is found to be unconstitutional, the parties may contract for the over-limit charge as described in this paragraph in any consumer credit transaction pursuant to open-end credit, and the other conditions relating to the over-limit charge shall remain in effect.

- Sec. 76. Section 537.7103, subsection 3, paragraph a, subparagraph (1), Code 1989, is amended to read as follows:
- (1) Notifying a debtor of the fact that the debtor debt collector may report a debt to a credit bureau or engage an agent or an attorney for the purpose of collecting the debt.
- Sec. 77. Section 598.17, unnumbered paragraph 2, Code 1989, is amended to read as follows: If at the time of trial petitioner fails to present satisfactory evidence that there has been a breakdown of the marriage relationship to the extent that the legitimate objects of matrimony have been destroyed and there remains no reasonable likelihood that the marriage can be preserved, the respondent may then proceed to present such evidence as though the respondent had filed the original petition.
- Sec. 78. Section 601G.9, Code 1989, is amended by adding the following new subsection: NEW SUBSECTION. 5. Establish rules relating to the operation, organization, and procedure of the office of the citizen's aide. The rules are exempt from chapter 17A and shall be published in the Iowa administrative code.
  - Sec. 79. Section 601K.33, subsection 5, Code 1989, is amended to read as follows:
- 5. The members of the commission appointed by the governor shall be appointed to terms of four years beginning July May 1. Legislative members shall be appointed to terms of two years beginning January 1 of odd-numbered years. However, members appointed under subsections 3 and 4 shall cease to be members if they no longer hold the office from which they were appointed. Not more than seven of the members appointed under subsection 3 shall belong to the same political party at the time of appointment. A person designated under subsection 2 is appointed for a term of four years beginning July May 1 and must be an assistant director, or head of a division, section, or bureau of that agency whose function relates to children, youth, or families while serving on the commission. Vacancies shall be filled in the same manner as the original appointment. Not more than nine of the voting members of the commission shall be of the same gender.

Sec. 80. Section 602.3105, Code 1989, is amended to read as follows: 602.3105 APPLICATIONS.

Applications for certification shall be on forms prescribed and furnished by the board and the board shall not require that the application contain a photograph of the applicant. An applicant shall not be denied certification because of age, citizenship, sex, race, religion, marital status, or national origin although the application may require citizenship information. The board may consider the past felony record of an applicant only if the felony conviction relates directly to the practice of certified shorthand reporting. Character references may be required, but shall not be obtained from certified shorthand reporters.

Sec. 81. Section 602.3201, Code 1989, is amended to read as follows: 602.3201 UNLAWFUL REQUIREMENT OF CERTIFICATION — USE OF TITLE.

A person shall not engage in the profession of shorthand reporting unless the person is certified pursuant to this chapter, or otherwise exempted pursuant to section 602.6603, subsection 4. A Only a person who is certified by the board is a certified shorthand reporter. A person who is not certified by the board shall not may assume the title of certified shorthand reporter, or use the abbreviation C.S.R., or any words, letters, or figures to indicate that the person is a certified shorthand reporter.

- Sec. 82. Section 602.3203, subsection 5, Code 1989, is amended to read as follows:
- 5. Conviction of a felony related to the practice of shorthand reporting or conviction of a felony that would affect the ability to practice shorthand reporting. A copy of the record of conviction or plea of guilty is conclusive evidence.
- Sec. 83. Section 602.6305, subsection 2, Code 1989, as amended by 1989 Iowa Acts, Senate File 498, is amended to read as follows:
- 2. A person does not qualify for appointment to the office of district associate judge unless the person is at the time of appointment a resident of the county in which the vacancy exists, licensed to practice law in Iowa, and will be able, measured by the person's age at the time of appointment, to complete the initial term of office plus a four-year term of office prior to reaching age seventy-two.
  - Sec. 84. Section 602.7103, subsection 1, Code 1989, is amended to read as follows:
- 1. The <u>chief</u> judge of the juvenile court may appoint and may remove for cause with due process a juvenile court referee. The referee shall be an attorney admitted to practice law in this state, and shall be qualified for duties by training and experience.
  - Sec. 85. Section 682.23, subsection 4, Code 1989, is amended to read as follows:
- 4. MUNICIPAL BONDS. Bonds, or other interest-bearing obligations, which are a direct obligation of any a county, township, city, village, school district, or other municipal corporation or district, having power to levy general taxes; in the state of Iowa, and also bonds; or other interest-bearing obligations; which are a direct obligation of any a county, township, city, village, school district, or other municipal corporation or district, having power to levy general taxes; in any adjoining state, and having a population of not less than five thousand; and also bonds, or other interest bearing obligations, which are a direct obligation of any county, township, city, village, school district, or other municipal corporation or district, having power to levy general taxes, in any other state, having a population of not less than ten thousand. Provided However, the total funded indebtedness of any such a municipality enumerated in this subsection shall not exceed ten percent of the assessed value of the taxable property therein in the municipality, as ascertained by the last assessment for tax purposes, and provided further that such the municipality or district has shall not have defaulted in the payment of any of its bonded indebtedness within the ten preceding years.
- Sec. 86. Section 702.17, as amended by 1989 Iowa Acts, Senate File 201, section 1, is amended to read as follows:

702.17 SEX ACT.

The term "sex act" or "sexual activity" means any sexual contact between two or more persons by: penetration of the penis into the vagina or anus; contact between the mouth and genitalia or by contact between the genitalia of one person and the genitalia or anus of another person; contact between the finger or hand of one person and the genitalia or anus of another person, except in the course of examination or treatment by a person licensed pursuant to chapter 148, 148C, 150, 150A, 151, or 152; or by use of artificial sexual organs or substitutes therefor in contact with the genitalia or anus.

Sec. 87. Section 714.25, Code 1989, is amended by adding the following new unnumbered paragraph before unnumbered paragraph one:

NEW UNNUMBERED PARAGRAPH. For purposes of this chapter, unless the context otherwise requires, "proprietary school" means a person offering a course of instruction at the postsecondary level, for profit, that is more than four months in length and leads to a degree, diploma, or license.

- Sec. 88. Section 725.7, subsection 2, Code 1989, is amended by striking the subsection and inserting in lieu thereof the following:
  - 2. A person who violates this section is guilty of the following:
- a. Illegal gaming in the fourth degree if the sum of money or value of other property involved does not exceed one hundred dollars. Illegal gaming in the fourth degree constitutes the following:
  - (1) A serious misdemeanor for a first offense.
  - (2) An aggravated misdemeanor for a second offense.
  - (3) A class "D" felony for a third offense.
  - (4) A class "C" felony for a fourth or subsequent offense.
- b. Illegal gaming in the third degree if the sum of money or value of other property involved exceeds one hundred dollars but does not exceed five hundred dollars. Illegal gaming in the third degree constitutes the following:
  - (1) An aggravated misdemeanor for a first offense.
  - (2) A class "D" felony for a second offense.
  - (3) A class "C" felony for a third or subsequent offense.
- c. Illegal gaming in the second degree if the sum of money or value of other property involved exceeds five hundred dollars but does not exceed five thousand dollars. Illegal gaming in the second degree constitutes the following:
  - (1) A class "D" felony for a first offense.
  - (2) A class "C" felony for a second or subsequent offense.
- d. Illegal gaming in the first degree if the sum of money or value of other property involved exceeds five thousand dollars. Illegal gaming in the first degree constitutes a class "C" felony.
  - Sec. 89. Section 727.11, Code 1989, is amended to read as follows:
- 727.11 DISCLOSURE OF INFORMATION CONCERNING USE OF VIDEOTAPES PENALTY.
- 1. A Except as provided in subsection 2, a person engaged in the business of renting, leasing, loaning, or otherwise distributing for a fee videotapes or other like items to individuals for personal use shall not disclose any information which would reveal the identity of an individual renting, leasing, borrowing, or otherwise obtaining through the business a videotape or other like item, except to the extent permitted by the individual as evidenced by the individual's written consent or as otherwise provided in this section.
- 2. In the absence of consent, the information may be released to in any of the following situations:
- <u>a.</u> <u>To</u> a criminal justice agency only pursuant to an investigation of a particular person or organization suspected of committing a known crime. The information shall be released only upon a judicial determination that a rational connection exists between the requested release of information and a legitimate end and that the need for the information is cogent and compelling.
- b. To the extent reasonably necessary to collect payment for the rental, lease, or other distribution fee for the materials, if the individual has been given written notice that the payment is due and the individual has failed to pay or arrange for payment within a reasonable time after this notice.
- c. If the disclosure is for the exclusive purpose of marketing goods and services directly to the consumer. The person disclosing the information shall inform the customer in writing that the customer may, by written notice, require the person to refrain from disclosing the information pursuant to this paragraph.
  - 2 3. A person who violates this section commits a simple misdemeanor.

- Sec. 90. Section 805.6, subsection 1, paragraph c, subparagraph (2), Code 1989, is amended to read as follows:
- (2) If the violation charged involved or resulted in an accident or injury to property and the total damages are less than two hundred fifty five hundred dollars, the amount of fifty dollars plus court costs.
  - Sec. 91. Section 805.7, subsection 2, Code 1989, is amended to read as follows:
- 2. COLLECTION BOXES. The chief judge of the district may permit the maintenance of locked collection boxes to be used at weigh stations and other locations where vehicles are inspected and weighed with portable scales. Such The boxes shall be used solely for the deposit of fines, and costs, and guaranteed arrest bond certificates received upon written admissions of those for scheduled violations applicable to commercial carriers. The collection boxes shall remain locked at all times and shall be opened only by the clerk of the district court or the clerk's designee. The chief judge of the district may prescribe procedures for the system and may discontinue its use if necessary.
  - Sec. 92. Section 805.10, subsection 1, Code 1989, is amended to read as follows:
- 1. When the violation charged involved or resulted in an accident or injury to property and the total damages are two hundred fifty five hundred dollars or more, or in an injury to person.
- Sec. 93. Section 907.3, unnumbered paragraph 1, Code 1989, is amended to read as follows: Pursuant to section 901.5, the trial court may, upon a plea of guilty, a verdict of guilty, or a special verdict upon which a judgment of conviction may be rendered, exercise any of the options contained in subsections 1 and 2 of this section. However, this section shall does not apply to a forcible felony.
  - Sec. 94. 1986 Iowa Acts, chapter 1245, section 2064, is amended to read as follows:
- SEC. 2064. The Code editor, in consultation with the reorganization legislative oversight eommittee an appropriate subcommittee of the senate committee on judiciary and the house committee on judiciary and law enforcement, shall develop and implement by July 1, 1988, the uniform system of terminology, through the Code editor's bills and under section 14.13 of the Code, for the designation of the agencies, units, and positions of state government as established in sections 7E.2 and 7E.2B 7E.4 of the Code, as far as practicable and consistent with apparent legislative intent. This development and implementation may include recommendations for refinements in the uniform system of terminology. In cases of inconsistent usage of terminology, superseded terms shall be read to be consistent with the intent of this Act, until necessary changes in language are made under this section. The Code editor shall also develop a style manual to provide, to the extent practicable, for uniform statutory provisions in regard to the specifications of agencies, boards, committees, commissions, councils, and positions on the subjects of, as appropriate, offices, positions, meetings, quorums, reports, oaths, compensation, powers, and related matters for those agencies, bodies, and positions.
  - Sec. 95. 1982 Iowa Acts, chapter 1162, section 14, is amended to read as follows:
- SEC. 14. This Act shall take effect July 1 following its enactment and shall apply to persons sentenced for crimes committed after the effective date of this Act.
- Sec. 96. Sections 37.11 through 37.14, 37.19, 321.407, 426.9, 427.16, 428.3, 428.8, 428.12, 428.16 through 428.19, 428.21, and 441.20, Code 1989, are repealed.