

5. The local exchange telephone utilities shall not recover from intrastate access charges any portion of such utilities assessment imposed under this section.

Sec. 8. Section 601L.3, Code 1991, is amended by adding the following new subsection:
NEW SUBSECTION. 14. Develop a plan to provide telephone yellow pages information without charge to persons declared to be blind under the standards in section 422.12, subsection 1, paragraph "e". The department may apply for federal funds to support the service. The program shall be limited in scope by the availability of funds.

Approved May 22, 1991

CHAPTER 195

RACING — POSSESSION OF DEVICES FOR USE ON HORSES OR DOGS

H.F. 353

AN ACT relating to the possession or use of a device or appliance to stimulate or depress a race horse or dog and providing penalties.

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

Section 1. Section 99D.24, subsection 5, paragraph a, Code 1991, is amended to read as follows:

a. Uses, ~~possesses~~, or conspires to use or ~~possess~~ a battery, buzzer, electrical, mechanical or other appliance device other than the ordinary whip or spur for the purpose of stimulating or depressing a horse or dog or ~~affecting its speed in~~ during a race or workout.

Approved May 22, 1991

CHAPTER 196

SPECIAL TAX PROVISIONS FOR CERTAIN MILITARY AND OTHER PERSONNEL

H.F. 489

AN ACT relating to providing additional state income tax filing time periods for certain military personnel, exempting from taxation income of persons killed in a combat zone or while serving overseas, exempting from taxation active duty military pay of certain national guard personnel and armed forces reserve personnel, and providing a retroactive applicability date and an effective date.

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

Section 1. Section 422.5, Code 1991, is amended by adding the following new subsection:

NEW SUBSECTION. 10. If an individual's federal income tax was forgiven for a tax year under section 692 of the Internal Revenue Code, because the individual was killed while serving in an area designated by the president of the United States or the United States Congress as a combat zone, the individual was missing in action and presumed dead, or the individual was killed outside the United States in a terroristic or military action while the individual was a military or civilian employee of the United States, the individual's Iowa income tax is also forgiven for the same tax year.