

- b. The agreement is solicited or entered into in this state.
2. For the purpose of this section, an offer is made in this state, whether or not either party is then present in this state, when either of the following apply:
 - a. The offer originates from this state.
 - b. The offer is directed by the offeror to this state and received at the place to which it is directed or at any post office in this state in the case of a mailed offer.
3. For the purpose of this section, an offer is accepted in this state when either of the following occur:
 - a. The acceptance is communicated to the offeror in this state.
 - b. The acceptance has not previously been communicated to the offeror, orally, or in writing, outside this state; and acceptance is communicated to the offeror in this state, whether or not either party is then present in this state when the offeree directs it to the offeror in this state reasonably believing the offeror to be in this state and it is received at the place to which it is directed or at any post office in this state in the case of a mailed acceptance.
4. An offer is not made in this state in either of the following circumstances:
 - a. The offer is in a newspaper which the publisher circulates or is circulated on the publisher's behalf in this state, which is in any other publication of general, regular, and paid circulation which is not published in this state, or which is published in this state but has had more than two-thirds of its circulation outside this state during the past twelve months.
 - b. The offer is on a radio or television program originating outside this state and received in this state.

Approved May 28, 1991

CHAPTER 206

SHELBY TENNANT SCHOOL DISTRICT INCOME SURTAX

S.F. 533

AN ACT relating to the rate of the Shelby Tennant community school district income surtax and the refund of any excess income surtax paid and providing effective and applicability dates.

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

Section 1. Notwithstanding the income surtax rate certified by the board of directors of the Shelby Tennant community school district to the department of management, or by the department of management to the department of revenue and finance, or printed in the 1990 state individual income tax booklet, the income surtax rate under the school enrichment tax imposed pursuant to chapter 442 for the Shelby Tennant community school district for the tax year beginning in the 1990 calendar year is five and sixty-five hundredths percent. Any individual subject to the five and sixty-five hundredths percent Shelby Tennant community school district income surtax who pays an amount of income surtax in excess of what was due at the rate of five and sixty-five hundredths percent is entitled to a refund of such excess. The department of revenue and finance shall review all individual income tax returns of those individuals who are subject to the Shelby Tennant community school district income surtax and shall refund any excess income surtax paid. An individual who has paid such excessive income surtax is not required to file a claim for refund. An individual subject to the income surtax who did not pay the income surtax determined at the rate printed in the 1990 state individual income tax booklet shall not be assessed a penalty or interest unless the amount of income surtax paid is less than the amount determined under the five and sixty-five hundredths percent.

Sec. 2. This Act, being deemed of immediate importance, takes effect upon enactment and is applicable retroactively to January 1, 1990, for tax years beginning in the 1990 calendar year.

Approved May 28, 1991

CHAPTER 207

PERMITS TO CARRY WEAPONS — FEES

S.F. 535

AN ACT relating to increasing the fees for issuance or replacement or renewal of a permit to carry weapons.

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

Section 1. Section 724.11, Code 1991, is amended to read as follows:

724.11 ISSUANCE OF PERMIT TO CARRY WEAPONS.

Applications for permits to carry weapons shall be made to the sheriff of the county in which the applicant resides. Applications from persons who are nonresidents of the state, or whose need to go armed arises out of employment by the state, shall be made to the commissioner of public safety. In either case, the issuance of the permit shall be by and at the discretion of the sheriff or commissioner, who shall, before issuing the permit, determine that the requirements of sections 724.6 to 724.10 have been satisfied. However, the training program requirements in section 724.9 may be waived for renewal permits. The issuing officer shall collect a fee of ~~five~~ ten dollars, except from a duly appointed peace officer or correctional officer, for each permit issued. Renewal permits or duplicate permits shall be issued for a fee of ~~two~~ five dollars. The issuing officer shall notify the commissioner of public safety of the issuance of any permit at least monthly and forward to the director an amount equal to two dollars for each permit issued and one dollar for each renewal or duplicate permit issued. All such fees received by the commissioner shall be paid to the treasurer of state and deposited in the operating account of the department of public safety to offset the cost of administering this chapter. Any unspent balance as of June 30 of each year shall revert to the general fund as provided by section 8.33.

Approved May 28, 1991

CHAPTER 208

LEGALIZATION OF PLEASANT VALLEY SCHOOL LEVY

S.F. 544

AN ACT to legalize the proceedings of the board of directors of the Pleasant Valley Community School District concerning voter approval of the levy of a physical plant and equipment tax and the inclusion of funds raised through the levy in the district's budget, and providing an effective date.

WHEREAS, in 1989 during its First Regular Session, the Seventy-third General Assembly enacted legislation which is now included in chapter 298 of the Code of Iowa, to authorize a