

**CHAPTER 217****FRANCHISE TAX ON FINANCIAL INSTITUTIONS***S.F. 350*

**AN ACT** relating to the franchise tax on financial institutions and providing an effective date.

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

Section 1. Section 422.61, subsection 4, Code 1991, is amended by striking the subsection and inserting in lieu thereof the following:

4. "Net income" means the net income of the financial institution computed in accordance with section 422.35, with the following adjustments:

a. Federal income taxes paid or accrued shall not be subtracted.

b. Notwithstanding sections 262.41 and 262.51, or any other provisions of law, income from obligations of the state and its political subdivisions and franchise taxes paid or accrued under this division during the taxable year shall be added.

c. Interest and dividends from federal securities shall not be subtracted.

d. Interest and dividends derived from obligations of United States possessions, agencies, and instrumentalities, including bonds which were purchased after January 1, 1991, and issued by the governments of Puerto Rico, Guam, and the Virgin Islands shall be added, to the extent they were not included in computing federal taxable income.

e. A deduction disallowed under section 265(b) or section 291(e)(1)(B) of the Internal Revenue Code shall be subtracted.

Sec. 2. This Act applies to interest received on or after July 1, 1991.

Approved May 29, 1991

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**CHAPTER 218****DOMESTIC ABUSE AND RELATED PROVISIONS***S.F. 444*

**AN ACT** relating to law enforcement, victim services, and domestic abuse, establishing certain training requirements, establishing and increasing certain criminal penalties, imposing mandatory minimum sentences, establishing an income tax checkoff for domestic abuse, increasing certain court costs and fees, requiring batterers' treatment by offenders, and containing effective date and applicability provisions.

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

Section 1. **NEW SECTION. 13.11 INVESTIGATIONS OF LAW ENFORCEMENT OFFICERS INVOLVED IN PUBLIC OFFENSES.**

The attorney general shall conduct investigations of law enforcement officers who have been convicted or received a deferred judgment for an indictable misdemeanor in a domestic abuse assault case, and shall make recommendations to the Iowa law enforcement academy as to whether an officer's certification should be revoked under the criteria established by the academy.

Sec. 2. Section 80B.11, subsections 1 and 2, Code 1991, are amended to read as follows:

1. Minimum entrance requirements, course of study, attendance requirements, and equipment and facilities required at approved law enforcement training schools. Minimum age