

4. If heirs are not thus found there is no person to take under subsection 1, 2 or 3 of this section, the portion uninherited shall go to the spouse of the intestate; and if the spouse is dead, then to the heirs of the spouse, according to like rules. If such intestate has had more than one spouse who either died or survived in lawful wedlock, it shall be equally divided between the one who is living and the heirs of those who are dead, or between the heirs of all such heirs, taking per stirpes and not per capita but the decedent is survived by one or more grandparents or issue of grandparents, half the estate passes to the paternal grandparents, if both survive, or to the surviving paternal grandparent, or to the issue of the paternal grandparents if both are deceased, the issue taking per stirpes, and the other half passes to the maternal relatives in the same manner; but if there is no surviving grandparent or issue of grandparent on one side, the entire estate passes to the relatives of the other side in the same manner as the half.

5. If there is no person to take under subsection 1, 2, 3, or 4 of this section, the portion uninherited shall go to the issue of the deceased spouse of the intestate, per stirpes. If the intestate has had more than one spouse who died in lawful wedlock, it shall be equally divided between the issue, per stirpes, of those deceased spouses.

6. If there is no person who qualifies under either subsection 1, 2, 3, or 4, or 5 of this section, the intestate property shall escheat to the state of Iowa.

Sec. 3. Section 633.304, Code 1993, is amended by adding the following new unnumbered paragraph after unnumbered paragraph 1:

NEW UNNUMBERED PARAGRAPH. As used in this section, "heir" means only such person as would, in an intestate estate, be entitled to a share under subsection 1, 2, or 3 of section 633.219.

Sec. 4. Section 633.305, Code 1993, is amended by adding the following new unnumbered paragraph after unnumbered paragraph 1:

NEW UNNUMBERED PARAGRAPH. As used in this section, "heir" means only such person as would, in an intestate estate, be entitled to a share under subsection 1, 2, or 3 of section 633.219.

Approved May 11, 1993

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## CHAPTER 112

### OFFENSE OF TERRORISM

*H.F. 83*

**AN ACT** relating to the offense of terrorism and providing penalties and providing an effective date.

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

Section 1. Section 708.6, Code 1993, is amended to read as follows:  
708.6 TERRORISM.

A person commits a class "D" "C" felony when the person, with the intent to injure or provoke fear or anger in another, shoots, throws, launches, or discharges a dangerous weapon at, into, or in a building, vehicle, airplane, railroad engine, railroad car, or boat, occupied by another person, or within an assembly of people, and thereby places the occupants or people in reasonable apprehension of serious injury or threatens to commit such an act under circumstances raising a reasonable expectation that the threat will be carried out.

A person commits a class "D" felony when the person shoots, throws, launches, or discharges a dangerous weapon at, into, or in a building, vehicle, airplane, railroad engine, railroad car, or boat, occupied by another person, or within an assembly of people, and thereby places the occupants or people in reasonable apprehension of serious injury or threatens to commit such an act under circumstances raising a reasonable expectation that the threat will be carried out.

Sec. 2. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved May 11, 1993

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## CHAPTER 113

### INTERNAL REVENUE CODE REFERENCES

#### *H.F. 111*

**AN ACT** updating the Iowa Code references to the federal Internal Revenue Code and providing retroactive applicability and effective dates.

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

Section 1. Section 422.3, subsection 4, Code 1993, is amended to read as follows:

4. "Internal Revenue Code" means the Internal Revenue Code of 1954, prior to the date of its redesignation as the Internal Revenue Code of 1986 by the Tax Reform Act of 1986, or means the Internal Revenue Code of 1986 as amended to and including January 1, ~~1992~~ 1993, whichever is applicable.

Sec. 2. Section 422.10, unnumbered paragraph 1, Code 1993, is amended to read as follows:

The taxes imposed under this division shall be reduced by a state tax credit for increasing research activities in this state. For individuals, the credit equals six and one-half percent of the state's apportioned share of the qualifying expenditures for increasing research activities. The state's apportioned share of the qualifying expenditures for increasing research activities is a percent equal to the ratio of qualified research expenditures in this state to total qualified research expenditures. For purposes of this section, an individual may claim a research credit for qualifying research expenditures incurred by a partnership, subchapter S corporation, estate, or trust electing to have the income taxed directly to the individual. The amount claimed by the individual shall be based upon the pro rata share of the individual's earnings of a partnership, subchapter S corporation, estate, or trust. For purposes of this section, "qualifying expenditures for increasing research activities" means the qualifying expenditures as defined for the federal credit for increasing research activities which would be allowable under section 41 of the Internal Revenue Code in effect on January 1, ~~1991~~ 1993.

Sec. 3. Section 422.33, subsection 5, unnumbered paragraph 1, Code 1993, is amended to read as follows:

The taxes imposed under this division shall be reduced by a state tax credit for increasing research activities in this state equal to six and one-half percent of the state's apportioned share of the qualifying expenditures for increasing research activities. The state's apportioned share of the qualifying expenditures for increasing research activities is a percent equal to the ratio of qualified research expenditures in this state to the total qualified research expenditures. For purposes of this subsection, "qualifying expenditures for increasing research activities" means the qualifying expenditures as defined for the federal credit for increasing research activities which would be allowable under section 41 of the Internal Revenue Code in effect on January 1, ~~1991~~ 1993.