

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

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.

Sec. 4. This Act applies retroactively to January 1, 1992, for tax years beginning on or after that date.

Sec. 5. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved May 11, 1993

CHAPTER 114

TRAFFIC VIOLATIONS IN ROAD CONSTRUCTION ZONE

H.F. 193

AN ACT relating to increasing the scheduled fine for traffic violations in a road construction zone.

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

Section 1. Section 321.1, Code 1993, is amended by adding the following new subsection:
NEW SUBSECTION. 64A. "Road construction zone" means the portion of a highway which is identified by posted or moving signs as being under construction. The zone starts upon meeting the first sign identifying the zone and continues until a posted or moving sign indicates that the construction zone has ended.

Sec. 2. Section 321.253, Code 1993, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. The department shall post signs informing motorists that the scheduled fine for committing a moving traffic violation in a road construction zone is doubled or is one hundred dollars, whichever is less.

Sec. 3. Section 805.8, Code 1993, is amended by adding the following new subsection:
NEW SUBSECTION. 2A. MOVING TRAFFIC VIOLATIONS — CONSTRUCTION ZONES. The scheduled fine for any moving traffic violations under chapter 321 as provided in this section shall be doubled or shall be set at one hundred dollars, whichever is less, if the violation occurs within any road construction zone, as defined in section 321.1.

Approved May 11, 1993

CHAPTER 115

FINGERPRINT RECORDS AND CRIMINAL HISTORY DATA

H.F. 263

***AN ACT** relating to requirements for fingerprint reporting and access by individuals and their attorneys to criminal history data.

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

Section 1. Section 690.2, Code 1993, is amended to read as follows:

690.2 FINGER AND PALM PRINTS — DUTY OF SHERIFF AND CHIEF OF POLICE.

~~It shall be the duty of the~~ The sheriff of every county, and the chief of police of each city regardless of the form of government thereof ~~and having a population of ten thousand or over,~~

*Estimate of additional local revenue expenditures required by state mandate on file with the Secretary of State