

filing fees received pursuant to section 566A.2D and one dollar from the audit fee for each deed reported on the annual report required by section 566A.2E, executed during the preceding fiscal year, shall be deposited in the insurance division cemetery fund by the commissioner. However, if the balance of the fund on July 1 of any year exceeds two hundred thousand dollars, the allocation to the fund shall not be made, and the total sum of the fees paid pursuant to section 566A.2E shall be deposited in the general fund of the state. Notwithstanding section 8.33, moneys in the fund shall not revert to the general fund but shall remain in the cemetery fund. Moneys in the cemetery fund are appropriated to the insurance division and, subject to authorization by the commissioner, may be used to pay the expenses of that office incurred in the administration of the audit, investigative, and enforcement duties and obligations imposed under this chapter, and the expenses of receiverships established pursuant to section 566A.12.

Sec. 41. **CONDITION TO ENACTMENT OF CERTAIN PROVISIONS.** The section of this Act which amends Code section 566A.12 shall only be implemented if the general assembly makes an appropriation of at least fifty thousand dollars and provides for the employment of one full-time employee devoted to the insurance division for the implementation of this Act.

Approved May 3, 1995

CHAPTER 150

SALES, SERVICES, AND USE TAX EXEMPTION - STATEWIDE NOTIFICATION CENTER

H.F. 550

AN ACT relating to the exemption of the statewide notification center and its vendors from sales, services, and use taxes and providing for the Act's effectiveness and retroactive applicability.

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

Section 1. Section 422.45, Code 1995, is amended by adding the following new subsection:

NEW SUBSECTION. 49. The gross receipts from services rendered, furnished, or performed, by the notification center established pursuant to section 480.3, and the vendor selected pursuant to section 480.3 to provide the notification service.

Sec. 2. **EFFECTIVE DATE AND APPLICABILITY.** This Act, being deemed of immediate importance, takes effect upon enactment and applies retroactively to tax years beginning on or after January 1, 1995.

Approved May 3, 1995