

CHAPTER 23

SEX OFFENDER REGISTRY — OFFENSES COVERED

H.F. 136

AN ACT relating to the criminal offenses that require registration as provided in the sex offender registry law and providing an effective date.

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

Section 1. Section 692A.1, subsection 3, Code 1999, is amended by adding the following new paragraphs before paragraph a and redesignating paragraphs a through k as c through m:

NEW PARAGRAPH. a. Kidnapping of a minor, except for the kidnapping of a minor in the third degree committed by a parent.

NEW PARAGRAPH. b. False imprisonment of a minor, except if committed by a parent.

Sec. 2. Section 692A.1, subsection 3, paragraph l, Code 1999, is amended to read as follows:

l n. An indictable offense committed in another jurisdiction which would constitute an indictable offense under paragraphs "a" through "~~k~~" "m".

Sec. 3. Section 692A.1, subsection 7, paragraph d, Code 1999, is amended to read as follows:

d. Any of the following offenses, if the offense involves sexual abuse or attempted sexual abuse: murder, attempted murder, kidnapping, ~~false imprisonment~~, burglary, or manslaughter.

Sec. 4. Section 692A.13, Code 1999, is amended by adding the following new subsection:

NEW SUBSECTION. 8A. A criminal or juvenile justice agency shall not initiate affirmative public notification regarding an individual who has been convicted of kidnapping or false imprisonment, and the crime did not involve attempted sexual abuse or sexual abuse, and the person has not committed another offense that would require the person to register.

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

Approved April 14, 1999

CHAPTER 24

DISTRIBUTION OF CERTIFIED SCHOOL TO CAREER PROGRAM TRUST MONEYS

H.F. 144

AN ACT relating to the distribution of moneys held in trust for a participant in the certified school to career program.

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

Section 1. Section 15.364, subsection 9, paragraph b, Code 1999, is amended to read as follows:

b. That if a participant does not complete the certified program contemplated by the agreement prior to entering a postsecondary education program, one-half of the moneys being held in trust for the participant's postsecondary education shall be paid either to a postsecondary education institution as defined in section 261C.3 of the participant's choice or, notwithstanding any provision of this part to the contrary, to an apprenticeship program of the participant's choice which has been approved under 29 C.F.R., subtit. A, pt. 29, to pay tuition or expenses of the participant. The other one-half of the trust moneys shall be paid back to the employer. Any moneys to be transferred for the benefit of the participant which are not transferred within five years for purposes of education at the designated postsecondary institution, shall be paid back to the employer.

Approved April 14, 1999

CHAPTER 25

TAXPAYER COMMUNICATIONS — CONFIDENTIALITY

H.F. 387

AN ACT relating to confidentiality for certain taxpayer communications.

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

Section 1. NEW SECTION. 622.10A TAX ADVICE — CONFIDENTIAL COMMUNICATIONS.

1. With respect to communications involving tax advice between a taxpayer and a federally authorized tax practitioner, the same protections of confidentiality which apply to a communication between a taxpayer and an attorney shall also apply to that communication to the extent the communication would be considered a privileged communication if it were between a taxpayer and an attorney.

2. The confidentiality privilege under this section applies to either of the following:

- a. A noncriminal tax matter before the Iowa department of revenue and finance.
- b. A noncriminal tax proceeding in federal or state court brought by or against the state of Iowa.

3. As used in this section:

a. "Federally authorized tax practitioner" means an individual who is authorized under federal law to practice before the Internal Revenue Service if such practice is subject to federal regulation under 31 U.S.C. § 330.

b. "Tax advice" means advice given by an individual with respect to a matter which is within the scope of the individual's authority to practice described in paragraph "a".

4. The confidentiality privilege under this section shall not apply to a written communication between a federally authorized tax practitioner and a director, shareholder, officer, employee, agent, or representative of a corporation in connection with the promotion of the direct or indirect participation of that corporation in a tax shelter as defined in section 6662(d)(2)(C)(iii) of the Internal Revenue Code.

Approved April 14, 1999