

fund at the end of the fiscal year shall be retained in ~~the fund that account~~. Notwithstanding section 12C.7, subsection 2, interest, earnings on investments, or time deposits of the moneys in an account of the compliance fund shall be credited to ~~the fund that account~~.

Sec. 21. PRIOR PAYMENT OF FEES.

1. a. A manager of a commercial manure service that has paid a certification fee as provided in section 459.315, Code 2003, on or after January 1, 2003, but before the effective date of this Act, shall not be required to pay a fee for a commercial manure service license pursuant to section 459.316 until March 1, 2004.

b. A commercial manure service representative who has paid a certification fee as provided in section 459.315, Code 2003, on or after January 1, 2003, but before the effective date of this Act, shall not be required to pay an educational program fee required pursuant to section 459.316 until March 1, 2005.

2. The department may require that a person who is excused from paying a commercial manure service license fee or an educational program fee as provided in this section provide documentation that the person is excused from paying the fee when being issued a license or becoming certified.

Sec. 22. DIRECTIVE TO CODE EDITOR. The Code editor shall transfer section 459.316, as amended by this Act, to a new section 459.400.

Sec. 23. EFFECTIVE DATES.

1. Except as provided in subsection 2, this Act, being deemed of immediate importance, takes effect upon enactment.

2. Section 459.314A, as enacted in this Act, takes effect January 1, 2004.

Approved May 30, 2003

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## CHAPTER 164

### SALES AND USE TAXES — SAND HANDLING AND CORE AND MOLD MAKING EQUIPMENT

H.F. 654

**AN ACT** relating to the exemption of sand handling and core and mold making equipment used in the mold making process from sales and use taxes, providing refunds, and including effective and retroactive applicability date provisions.

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

Section 1. Section 422.45, Code 2003, is amended by adding the following new subsection: NEW SUBSECTION. 64. The gross receipts from the sale or rental of core and mold making equipment and sand handling equipment directly and primarily used in the mold making process by a foundry.

Sec. 2. REFUNDS. Refunds of taxes, interest, or penalties which arise from claims resulting from the enactment of section 422.45, subsection 64, in this Act, for sales or rentals of core and mold making equipment and sand handling equipment occurring between July 1, 1997, and the effective date of this Act, shall be limited to six hundred thousand dollars in the aggre-

gate and shall not be allowed unless refund claims are filed prior to October 1, 2003, notwithstanding any other provision of law. If the amount of claims totals more than six hundred thousand dollars in the aggregate, the department of revenue and finance shall prorate the six hundred thousand dollars among all claimants in relation to the amounts of the claimants' valid claims. However, notwithstanding any other provision of law, each valid refund claim shall be paid by the department of revenue and finance in five equal installments, or as equal as possible, over five fiscal years beginning with the fiscal year beginning July 1, 2003. Claimants shall not be entitled to interest on any installments.

Sec. 3. EFFECTIVE DATE AND RETROACTIVE APPLICABILITY PROVISION. This Act, being deemed of immediate importance, takes effect upon enactment and applies retroactively to July 1, 1997.

Approved May 30, 2003

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**CHAPTER 165**  
ADULT DAY SERVICES  
*H.F. 672*

**AN ACT** relating to the regulation of adult day services, providing for penalties, and providing an effective date.

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

Section 1. NEW SECTION. 231D.1 DEFINITIONS.

For the purposes of this chapter, unless the context otherwise requires:

1. "Adult day services", "adult day services program", or "program" means an organized program providing a variety of health, social, and related support services for sixteen hours or less in a twenty-four-hour period to two or more persons with a functional impairment on a regularly scheduled, contractual basis.
2. "Department" means the department of elder affairs created in chapter 231.
3. "Functional impairment" means a psychological, cognitive, or physical impairment creating the inability to perform personal and instrumental activities of daily living and associated tasks necessitating some form of supervision or assistance or both.
4. "Governmental unit" means the state, or any county, municipality, or other political subdivision or any department, division, board, or other agency of any of these entities.
5. "Recognized accrediting entity" means a nationally recognized accrediting entity that the department recognizes as having specific adult day services program standards equivalent to the standards established by the department for adult day services.
6. "Social services" means services relating to the psychological and social needs of the individual in adjusting to participating in an adult day services program, and minimizing the stress arising from that circumstance.
7. "Supervision" means direct oversight and inspection of the act of accomplishing a function or activity.

Sec. 2. NEW SECTION. 231D.2 PURPOSE — INTENT — RULES — SPECIAL CLASSIFICATIONS.

1. The purpose of this chapter is to promote and encourage adequate and safe care for adults with functional impairments.