

PART 6
EFFECT ON PRIOR LAW

Sec. 130. PRIOR USE TAX LIABILITY. The enactment of this division of this Act does not affect a person's liability for any use tax, penalty, or interest owed by the person prior to the effective date of this division of this Act.

Sec. 131. EFFECTIVE DATE. The following sections of this division of this Act take effect January 1, 2009:

1. The section amending section 321.115, subsection 1, as enacted by 2007 Iowa Acts, chapter 143, section 12.
2. The section amending 2007 Iowa Acts, chapter 179.

Approved April 22, 2008

CHAPTER 1114

CHILD IN NEED OF ASSISTANCE PROCEEDINGS
— ATTENDANCE OF CHILD

H.F. 2338

AN ACT relating to attendance at child in need of assistance proceedings.

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

Section 1. Section 232.91, subsection 3, Code Supplement 2007, is amended to read as follows:

3. Any person who is entitled under section 232.88 to receive notice of a hearing concerning a child shall be given the opportunity to be heard in any other review or hearing involving the child. A foster parent, relative, or other individual with whom a child has been placed for pre-adoptive care shall have the right to be heard in any proceeding involving the child. If a child is of an age appropriate to attend the hearing but the child does not attend, the court shall determine if the child was informed of the child's right to attend the hearing.

Approved April 22, 2008