

Reprinted 4/79

FILED MAR 22 1979

SENATE FILE 448

By COMMITTEE ON CITIES
approved 3/23 (p 431)

Passed Senate, Date 3.22.79 (p 494) Passed House, Date _____

Vote: Ayes 44 Nays 3 Vote: Ayes _____ Nays _____

Approved April 30

A BILL FOR

1 An Act authorizing cities and counties to issue revenue bonds
2 under chapter four hundred nineteen (419) of the Code for
3 the purpose of financing projects for the use of a state
4 of Iowa college or university.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section four hundred nineteen point one (419.1),
2 subsection two (2), Code 1979, is amended to read as follows:
3 2. "Project" means all or any part of, or any interest
4 in, (a) any land, buildings or improvements, whether or not
5 in existence at the time of issuance of the bonds issued under
6 authority of this chapter, which shall be suitable for the
7 use of any voluntary nonprofit hospital, clinic or health
8 care facility as defined in section 135C.1, subsection 4,
9 or of any private or state of Iowa college or university,
10 whether for the establishment or maintenance of such college
11 or university, or of any industry or industries for the
12 manufacturing, processing or assembling of any agricultural
13 or manufactured products, even though such processed products
14 may require further treatment before delivery to the ultimate
15 consumer, or of any commercial enterprise engaged in storing,
16 warehousing or distributing products of agriculture, mining
17 or industry including but not limited to barge facilities
18 and river-front improvements useful and convenient for the
19 handling and storage of goods and products or (b) pollution
20 control facilities which shall be suitable for use by any
21 industry, commercial enterprise or utility. "Pollution control
22 facilities" means any land, buildings, structures, equipment,
23 pipes, pumps, dams, reservoirs, improvements, or other
24 facilities useful for the purpose of reducing, preventing,
25 or eliminating pollution of the water or air by reason of
26 the operations of any industry, commercial enterprise or
27 utility. "Improve", "improving" and "improvements" shall
28 embrace any real property, personal property or mixed property
29 of any and every kind that can be used or that will be useful
30 in connection with a project, including, without limiting
31 the generality of the foregoing, rights of way, roads, streets,
32 sidings, trackage, foundations, tanks, structures, pipes,
33 pipe lines, reservoirs, utilities, materials, equipment,
34 fixtures, machinery, furniture, furnishings, improvements,
35 instrumentalities and other real, personal or mixed property

1 of every kind, whether above or below ground level.

2 Sec. 2. Section four hundred nineteen point eleven
3 (419.11), Code 1979, is amended to read as follows:

4 419.11 TAX EQUIVALENT TO BE PAID--ASSESSMENT PROCEDURE-
5 -APPEAL. Any municipality acquiring, purchasing, constructing,
6 reconstructing, improving or extending any industrial buildings
7 or pollution control facilities, as provided in this chapter,
8 shall annually pay out of the revenue from such industrial
9 buildings or pollution control facilities to the state of
10 Iowa and to the city, school district and any other political
11 subdivision, authorized to levy taxes, a sum equal to the
12 amount of tax, determined by applying the tax rate of the
13 taxing district to the assessed value of the property, which
14 the state, county, city, school district or other political
15 subdivision would receive if the property were owned by any
16 private person or corporation, any other statute to the
17 contrary notwithstanding. For purposes of arriving at such
18 tax equivalent, the property shall be valued and assessed
19 by the assessor in whose jurisdiction the property is located,
20 in accordance with chapter 441, but the municipality, the
21 lessee on behalf of the municipality, and such other persons
22 as are authorized by chapter 441 shall be entitled to protest
23 any assessment and take appeals in the same manner as any
24 taxpayer. Such valuations shall be included in any summation
25 of valuations in the taxing district for all purposes known
26 to the law. Income from this source shall be considered under
27 the provisions of section 384.16, subsection 1, paragraph
28 "b".

29 PARAGRAPH DIVIDED. If and to the extent the proceedings
30 under which the bonds authorized to be issued under the
31 provisions of this chapter so provide, the municipality may
32 agree to co-operate with the lessee of a project in connection
33 with any administrative or judicial proceedings for determining
34 the validity or amount of any such payments and may agree
35 to appoint or designate and reserve the right in and for such

1 lessee to take all action which the municipality may lawfully
2 take in respect of such payments and all matters relating
3 thereto, provided, however, that such lessee shall bear and
4 pay all costs and expenses of the municipality thereby incurred
5 at the request of such lessee or by reason of any such action
6 taken by such lessee in behalf of the municipality. Any
7 lessee of a project which has paid, as rentals additional
8 to those required to be paid pursuant to section 419.5, the
9 amounts required by the first sentence of this section to
10 be paid by the municipality shall not be required to pay any
11 such taxes to the state or to any such county, city, school
12 district or other political subdivision, any other statute
13 to the contrary notwithstanding. To the extent that any
14 lessee or contracting party pays taxes on a project or part
15 thereof, the municipality shall not be required to pay the
16 tax equivalent herein provided, and to such extent the lessee
17 or contracting party shall not be required to pay amounts
18 to the municipality for such purpose.

19 PARAGRAPH DIVIDED. This section shall not be applicable
20 to any municipality acquiring, purchasing, constructing,
21 reconstructing, improving, or extending any buildings for
22 the purpose of establishing, maintaining, or assisting any
23 private or state of Iowa college or university, nor to any
24 municipality in connection with any project for the benefit
25 of a voluntary nonprofit hospital, clinic, or health care
26 facility, the property of which is otherwise exempt under
27 the provisions of chapter 427. The payment, collection, and
28 apportionment of the tax equivalent shall be subject to the
29 provisions of chapters 445, 446 and 447.

30 Sec. 3. This Act, being deemed of immediate importance,
31 shall take effect from and after its publication in The Record,
32 a newspaper published in Cedar Falls, Iowa, and in the Lee
33 Town News, a newspaper published in Des Moines, Iowa.

34 EXPLANATION

35 The bill authorizes cities and counties to issue revenue

1 bonds under chapter 419 for the purpose of financing the ac-
2 quisition of land, buildings or improvements for the use of
3 a state of Iowa college or university. The bill offers an
4 alternative to the ability of the board of regents to make
5 such acquisitions under chapters 262 and 262A. The bill will
6 make available a means of financing educational facilities
7 for alumni groups or associations or individuals who wish
8 to make a gift of such facilities without necessarily involving
9 the board of regents in the actual financing .

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SENATE FILE 448

S-3310

1 Amend Senate File 448 as follows:

2 1. Page 2, by inserting after line 1 the following:
3 "Sec. ____ . Section four hundred nineteen point
4 two (419.2), Code 1979, is amended by adding the
5 following new subsection:

6 NEW SUBSECTION. To issue revenue bonds for the
7 purpose of retiring existing indebtedness of any
8 private or state of Iowa college or university or
9 of any person who incurred the indebtedness to finance
10 a project for any private or state of Iowa college
11 or university, to secure payment of the bonds as
12 provided in this chapter, and to enter into agreements
13 with others with respect to these bonds for such
14 payments and upon such terms and conditions as the
15 governing body may deem advisable in accordance with
16 the provisions of this chapter. The retiring of any
17 existing indebtedness of a private or state of Iowa
18 college or university or of any person who incurred
19 the indebtedness to finance a project for a private
20 or state of Iowa college or university shall be deemed
21 a "project" for the purposes of this chapter."

22 2. By numbering and renumbering as required by
23 this amendment.

S-3310 FILED & ADOPTED (p. 994)
MARCH 28, 1979

BY DAVID M. READINGER

SENATE FILE 448

S-3303

1 Amend Senate File 448 as follows:

2 1. Page 1, by striking line 9 and inserting in
3 lieu thereof the following: "or of any private
4 college or university, or any state institution
5 governed under chapter two hundred sixty-two (262)
6 of the Code,".

7 2. Title, line 4, by striking the words
8 "college or university" and inserting in lieu
9 thereof the words "institution under the board of
10 regents".

S-3303 FILED & ADOPTED (p. 994)
MARCH 28, 1979

BY LUCAS J. DeKOSTER

SENATE FILE 448

S-3302

1 Amend Senate File 448 as follows:

2 1. Page 1, by striking line 9 and inserting in
3 lieu thereof the following: "or of any private
4 college or university, or any state institution
5 governed under chapter two hundred sixty-two (262)
6 of the Code,".

S-3302 FILED & WITHDRAWN (p. 994)
MARCH 28, 1979

BY LUCAS J. DE KOSTER

See Cities 412 Do Pass 419 (p. 1464)

SENATE FILE 448
BY COMMITTEE ON CITIES

(AS AMENDED AND PASSED BY THE SENATE MARCH 28, 1979)

Passed Senate, Date 3-28-79 (p. 994) Passed House, Date 4-19-79 (p. 1642)

Vote: Ayes 44 Nays 3 Vote: Ayes 73 Nays 17

Approved April 30, 1979

A BILL FOR

1 An Act authorizing cities and counties to issue revenue bonds
2 under chapter four hundred nineteen (419) of the Code for
3 the purpose of financing projects for the use of a state
4 of Iowa institution under the board of regents.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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————— = New Language
by the Senate

1 Section 1. Section four hundred nineteen point one (419.1),
2 subsection two (2), Code 1979, is amended to read as follows:

3 2. "Project" means all or any part of, or any interest
4 in, (a) any land, buildings or improvements, whether or not
5 in existence at the time of issuance of the bonds issued under
6 authority of this chapter, which shall be suitable for the
7 use of any voluntary nonprofit hospital, clinic or health
8 care facility as defined in section 135C.1, subsection 4,
9 or of any private college or university, or any state
10 institution governed under chapter two hundred sixty-two (262)
11 of the Code, whether for the establishment or maintenance
12 of such college or university, or of any industry or industries
13 for the manufacturing, processing or assembling of any
14 agricultural or manufactured products, even though such
15 processed products may require further treatment before
16 delivery to the ultimate consumer, or of any commercial
17 enterprise engaged in storing, warehousing or distributing
18 products of agriculture, mining or industry including but
19 not limited to barge facilities and river-front improvements
20 useful and convenient for the handling and storage of goods
21 and products or (b) pollution control facilities which shall
22 be suitable for use by any industry, commercial enterprise
23 or utility. "Pollution control facilities" means any land,
24 buildings, structures, equipment, pipes, pumps, dams,
25 reservoirs, improvements, or other facilities useful for the
26 purpose of reducing, preventing, or eliminating pollution
27 of the water or air by reason of the operations of any
28 industry, commercial enterprise or utility. "Improve",
29 "improving" and "improvements" shall embrace any real property,
30 personal property or mixed property of any and every kind
31 that can be used or that will be useful in connection with
32 a project, including, without limiting the generality of the
33 foregoing, rights of way, roads, streets, sidings, trackage,
34 foundations, tanks, structures, pipes, pipe lines, reservoirs,
35 utilities, materials, equipment, fixtures, machinery,

1 furniture, furnishings, improvements, instrumentalities and
2 other real, personal or mixed property of every kind, whether
3 above or below ground level.

4 Sec. 2. Section four hundred nineteen point two (419.2),
5 Code 1979, is amended by adding the following new subsection:

6 NEW SUBSECTION. To issue revenue bonds for the purpose
7 of retiring existing indebtedness of any private or state
8 of Iowa college or university or of any person who incurred
9 the indebtedness to finance a project for any private or state
10 of Iowa college or university, to secure payment of the bonds
11 as provided in this chapter, and to enter into agreements
12 with others with respect to these bonds for such payments
13 and upon such terms and conditions as the governing body may
14 deem advisable in accordance with the provisions of this
15 chapter. The retiring of any existing indebtedness of a
16 private or state of Iowa college or university or of any
17 person who incurred the indebtedness to finance a project
18 for a private or state of Iowa college or university shall
19 be deemed a "project" for the purposes of this chapter.

20 Sec. 3. Section four hundred nineteen point eleven
21 (419.11), Code 1979, is amended to read as follows:

22 419.11 TAX EQUIVALENT TO BE PAID--ASSESSMENT PROCEDURE--
23 -APPEAL. Any municipality acquiring, purchasing, constructing,
24 reconstructing, improving or extending any industrial buildings
25 or pollution control facilities, as provided in this chapter,
26 shall annually pay out of the revenue from such industrial
27 buildings or pollution control facilities to the state of
28 Iowa and to the city, school district and any other political
29 subdivision, authorized to levy taxes, a sum equal to the
30 amount of tax, determined by applying the tax rate of the
31 taxing district to the assessed value of the property, which
32 the state, county, city, school district or other political
33 subdivision would receive if the property were owned by any
34 private person or corporation, any other statute to the
35 contrary notwithstanding. For purposes of arriving at such

1 tax equivalent, the property shall be valued and assessed
2 by the assessor in whose jurisdiction the property is located,
3 in accordance with chapter 441, but the municipality, the
4 lessee on behalf of the municipality, and such other persons
5 as are authorized by chapter 441 shall be entitled to protest
6 any assessment and take appeals in the same manner as any
7 taxpayer. Such valuations shall be included in any summation
8 of valuations in the taxing district for all purposes known
9 to the law. Income from this source shall be considered under
10 the provisions of section 384.16, subsection 1, paragraph
11 "d".

12 PARAGRAPH DIVIDED. If and to the extent the proceedings
13 under which the bonds authorized to be issued under the
14 provisions of this chapter so provide, the municipality may
15 agree to co-operate with the lessee of a project in connection
16 with any administrative or judicial proceedings for determining
17 the validity or amount of any such payments and may agree
18 to appoint or designate and reserve the right in and for such
19 lessee to take all action which the municipality may lawfully
20 take in respect of such payments and all matters relating
21 thereto, provided, however, that such lessee shall bear and
22 pay all costs and expenses of the municipality thereby incurred
23 at the request of such lessee or by reason of any such action
24 taken by such lessee in behalf of the municipality. Any
25 lessee of a project which has paid, as rentals additional
26 to those required to be paid pursuant to section 419.5, the
27 amounts required by the first sentence of this section to
28 be paid by the municipality shall not be required to pay any
29 such taxes to the state or to any such county, city, school
30 district or other political subdivision, any other statute
31 to the contrary notwithstanding. To the extent that any
32 lessee or contracting party pays taxes on a project or part
33 thereof, the municipality shall not be required to pay the
34 tax equivalent herein provided, and to such extent the lessee
35 or contracting party shall not be required to pay amounts

1 to the municipality for such purpose.
 2 PARAGRAPH DIVIDED. This section shall not be applicable
 3 to any municipality acquiring, purchasing, constructing,
 4 reconstructing, improving, or extending any buildings for
 5 the purpose of establishing, maintaining, or assisting any
 6 private or state of Iowa college or university, nor to any
 7 municipality in connection with any project for the benefit
 8 of a voluntary nonprofit hospital, clinic, or health care
 9 facility, the property of which is otherwise exempt under
 10 the provisions of chapter 427. The payment, collection, and
 11 apportionment of the tax equivalent shall be subject to the
 12 provisions of chapters 445, 446 and 447.

13 Sec. 4. This Act, being deemed of immediate importance,
 14 shall take effect from and after its publication in The Record,
 15 a newspaper published in Cedar Falls, Iowa, and in the Lee
 16 Town News, a newspaper published in Des Moines, Iowa.

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SF 448
 mg/slc/26c

H-3879

1 . Amend Senate File 448 as amended and reprinted
 2 by the Senate as follows:
 3 1. Page 4, by inserting after line 12 the
 4 following:
 5 "Sec. _____. The legislative council shall establish
 6 a joint interim study committee consisting of ten
 7 members of the standing committees on cities, five
 8 from the house and five from the senate of both
 9 political parties, to be appointed by the respective
 10 chairpersons of the house and senate standing
 11 committees on cities. The joint interim study
 12 committee shall review state statutes as they apply
 13 to the issuance of revenue bonds by the state of Iowa,
 14 its agencies, cities, counties and other subdivisions
 15 and identify existing problems and recommend
 16 appropriate changes to remedy those existing problems.
 17 The joint interim study committee shall report its
 18 findings and recommendations, accompanied by any bill
 19 drafts, to the Sixty-eighth General Assembly in January
 20 of 1980.
 21 The members of the joint interim study committee
 22 shall receive per diem and expenses at the same rate
 23 as provided for members of the general assembly
 24 pursuant to subsection six (6) of section two point
 25 ten (2.10) of the Code."
 26 2. By numbering or renumbering as required by
 27 this amendment.
 28 3. Amend title, line 4, by inserting after the
 29 word "regents" the words "and establishing a joint
 30 interim study committee to review the state statutes
 31 as they apply to the issuance of revenue bonds".

BY BINA of Scott
 DIELEMAN of Marion
 JOHNSON of Linn
 HALVORSON of Webster

H-3879 FILED *Revised no. 2 general 4/19*
 APRIL 11, 1979 *(p. 1641)*

SENATE FILE 448

H-3988

1 Amend Senate File 449 as amended, passed and
 2 reprinted by the Senate, as follows:
 3 1. Page 2, line 15, by inserting after the word
 4 "chapter." the following:
 5 "However, the state board of regents shall not
 6 agree to commit the revenue generated by any project
 7 for a state of Iowa college or university financed
 8 under this chapter to the retirement of bonds issued
 9 under this chapter without first receiving the
 10 approval of a constitutional majority of each house
 11 of the general assembly."

H-3988 FILED *Lo-c 4/19 (p. 1640)* BY JESSE of Polk
 APRIL 18, 1979

SENATE FILE 448

H-3705

- 1 Amend Senate File 448 as amended and passed by
- 2 the Senate as follow:
- 3 1. Page 1, line 21, by inserting after the word
- 4 "or" the words "of any commercial enterprise engaged
- 5 in providing cable television or".
- 6 2. Amend the title, line 4, by inserting after
- 7 the word "regents" the words "or for the use of a
- 8 commercial enterprise engaged in providing cable
- 9 television".

H-3705 FILED *Revised not germane 4/9* BY DIELEMAN of Marion
APRIL 3, 1979 *(p. 1640)* BINA of Scott

SENATE FILE 448

H-3768

- 1 Amend Senate File 448 as amended and reprinted by
- 2 the Senate as follows:
- 3 1. Amend the title, line 4, by inserting after the
- 4 word "regents" the words "or retiring existing
- 5 indebtedness incurred by a person or a private or
- 6 state of Iowa college or university to finance a
- 7 project for the use of a private or state of Iowa
- 8 college or university".

H-3768 FILED APRIL 6, 1979 BY BINA of Scott
Line 4/19 (p. 1641)

SENATE FILE 448

AN ACT

AUTHORIZING CITIES AND COUNTIES TO ISSUE REVENUE BONDS UNDER CHAPTER FOUR HUNDRED NINETEEN (419) OF THE CODE FOR THE PURPOSE OF FINANCING PROJECTS FOR THE USE OF A STATE OF IOWA INSTITUTION UNDER THE BOARD OF REGENTS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section four hundred nineteen point one (419.1), subsection two (2), Code 1979, is amended to read as follows:

2. "Project" means all or any part of, or any interest in, (a) any land, buildings or improvements, whether or not in existence at the time of issuance of the bonds issued under authority of this chapter, which shall be suitable for the use of any voluntary nonprofit hospital, clinic or health care facility as defined in section 135C.1, subsection 4, or of any private college or university, or any state institution governed under chapter two hundred sixty-two (262) of the Code, whether for the establishment or maintenance of such college or university, or of any industry or industries for the manufacturing, processing or assembling of any agricultural or manufactured products, even though such processed products may require further treatment before delivery to the ultimate consumer, or of any commercial enterprise engaged in storing, warehousing or distributing products of agriculture, mining or industry including but not limited to barge facilities and river-front improvements useful and convenient for the handling and storage of goods and products or (b) pollution control facilities which shall be suitable for use by any industry, commercial enterprise

or utility. "Pollution control facilities" means any land, buildings, structures, equipment, pipes, pumps, dams, reservoirs, improvements, or other facilities useful for the purpose of reducing, preventing, or eliminating pollution of the water or air by reason of the operations of any industry, commercial enterprise or utility. "Improve", "improving" and "improvements" shall embrace any real property, personal property or mixed property of any and every kind that can be used or that will be useful in connection with a project, including, without limiting the generality of the foregoing, rights of way, roads, streets, sidings, trackage, foundations, tanks, structures, pipes, pipelines, reservoirs, utilities, materials, equipment, fixtures, machinery, furniture, furnishings, improvements, instrumentalities and other real, personal or mixed property of every kind, whether above or below ground level.

Sec. 2. Section four hundred nineteen point two (419.2), Code 1979, is amended by adding the following new subsection:

NEW SUBSECTION. To issue revenue bonds for the purpose of retiring existing indebtedness of any private or state of Iowa college or university or of any person who incurred the indebtedness to finance a project for any private or state of Iowa college or university, to secure payment of the bonds as provided in this chapter, and to enter into agreements with others with respect to these bonds for such payments and upon such terms and conditions as the governing body may deem advisable in accordance with the provisions of this chapter. The retiring of any existing indebtedness of a private or state of Iowa college or university or of any person who incurred the indebtedness to finance a project for a private or state of Iowa college or university shall be deemed a "project" for the purposes of this chapter.

Sec. 3. Section four hundred nineteen point eleven (419.11), Code 1979, is amended to read as follows:

419.11 TAX EQUIVALENT TO BE PAID--ASSESSMENT PROCEDURE--APPEAL. Any municipality acquiring, purchasing, constructing, reconstructing, improving or extending any industrial buildings or pollution control facilities, as provided in this chapter, shall annually pay out of the revenue from such industrial buildings or pollution control facilities to the state of Iowa and to the city, school district and any other political subdivision, authorized to levy taxes, a sum equal to the amount of tax, determined by applying the tax rate of the taxing district to the assessed value of the property, which the state, county, city, school district or other political subdivision would receive if the property were owned by any private person or corporation, any other statute to the contrary notwithstanding. For purposes of arriving at such tax equivalent, the property shall be valued and assessed by the assessor in whose jurisdiction the property is located, in accordance with chapter 441, but the municipality, the lessee on behalf of the municipality, and such other persons as are authorized by chapter 441 shall be entitled to protest any assessment and take appeals in the same manner as any taxpayer. Such valuations shall be included in any surmation of valuations in the taxing district for all purposes known to the law. Income from this source shall be considered under the provisions of section 384.16, subsection 1, paragraph "b".

PARAGRAPH DIVIDED. If and to the extent the proceedings under which the bonds authorized to be issued under the provisions of this chapter so provide, the municipality may agree to co-operate with the lessee of a project in connection with any administrative or judicial proceedings for determining

the validity or amount of any such payments and may agree to appoint or designate and reserve the right in and for such lessee to take all action which the municipality may lawfully take in respect of such payments and all matters relating thereto, provided, however, that such lessee shall bear and pay all costs and expenses of the municipality thereby incurred at the request of such lessee or by reason of any such action taken by such lessee in behalf of the municipality. Any lessee of a project which has paid, as rentals additional to those required to be paid pursuant to section 419.5, the amounts required by the first sentence of this section to be paid by the municipality shall not be required to pay any such taxes to the state or to any such county, city, school district or other political subdivision, any other statute to the contrary notwithstanding. To the extent that any lessee or contracting party pays taxes on a project or part thereof, the municipality shall not be required to pay the tax equivalent herein provided, and to such extent the lessee or contracting party shall not be required to pay amounts to the municipality for such purpose.

PARAGRAPH DIVIDED. This section shall not be applicable to any municipality acquiring, purchasing, constructing, reconstructing, improving, or extending any buildings for the purpose of establishing, maintaining, or assisting any private or state of Iowa college or university, nor to any municipality in connection with any project for the benefit of a voluntary nonprofit hospital, clinic, or health care facility, the property of which is otherwise exempt under the provisions of chapter 427. The payment, collection, and apportionment of the tax equivalent shall be subject to the provisions of chapters 445, 446 and 447.

Sec. 4. This Act, being deemed of immediate importance, shall take effect from and after its publication in The Record, a newspaper published in Cedar Falls, Iowa, and in the Lee Town News, a newspaper published in Des Moines, Iowa.

TERRY E. BRANSTAD
President of the Senate

FLOYD H. MILLEN
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 448, Sixty-eighth General Assembly.

FRANK J. STORK
Secretary of the Senate

Approved April 30, 1979

ROBERT D. RAY
Governor