

FILED FEB 19 1986

SENATE FILE 2193
BY COMMITTEE ON JUDICIARY
(formerly SSB 2081)
Approved (p. 362)

Passed Senate, Date 3-3-86 (p. 502) Passed House, Date 4-1-86 (p. 1089)
Vote: Ayes 47 Nays 0 Vote: Ayes 98 Nays 0

Approved April 10, 1986

Motion to Reconsider (p. 510), Resubmitted 2/5

Repassed 3-5-86 (p. 557)
46-0

A BILL FOR

1 An Act to remove the notice requirements to the department of
2 revenue relating to the discharge of a personal representative
3 and making the Act retroactive.

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

SENATE FILE 2193

S-5183

- 1 Amend Senate File 2193 as follows:
- 2 1. Page 1, by inserting after line 31 the
- 3 following new section:
- 4 "Sec. ____ . This Act, being deemed of immediate
- 5 importance, takes effect from and after its
- 6 publication in the Diamond Trail News, a newspaper
- 7 published in Sully, Iowa, and in the Moulton Weekly
- 8 Tribune, a newspaper published in Moulton, Iowa."
- 9 2. Renumber sections and correct internal
- 10 references as necessary in accordance with this
- 11 amendment.

S-5183 Filed February 21, 1986 BY DIELEMAN
Adopted 3/3 (p. 502)

SENATE FILE 2193

S-5237

- 1 Amend Senate File 2193 as follows:
- 2 1. Page 1, lines 13 and 14, by striking the words
- 3 "~~to-the-extent-of-the-certificate~~" and inserting the
- 4 following: "to the extent of the certificate
- 5 acquittance".

S-5237 Filed March 3, 1986

BY DOYLE
Adopted 3/5 (p. 557)

1 Section 1. Section 422.27, subsection 1, Code Supplement
2 1985, is amended to read as follows:

3 1. A final account of a personal representative shall not
4 be allowed by any court ~~until thirty days after written notice~~
5 ~~is given to the department of the proposed discharge of the~~
6 ~~personal representative and~~ unless the account shows, and the
7 judge of the court finds, that all taxes imposed by this
8 division upon the personal representative, which have become
9 payable, have been paid, and that all taxes which may become
10 due are secured by bond, deposit, or otherwise. The
11 certificate of ~~the director and the receipt for the amount of~~
12 ~~the tax certified shall be~~ acquittances of the department of
13 revenue is conclusive as to the payment of the tax to the
14 ~~extent of the certificate.~~

15 Sec. 2. Section 450.58, Code Supplement 1985, is amended
16 to read as follows:

17 450.58 FINAL SETTLEMENT TO SHOW PAYMENT.

18 The final settlement of the account of a personal
19 representative shall not be accepted or allowed ~~until thirty~~
20 ~~days after written notice is given to the department of the~~
21 ~~proposed discharge of the personal representative and~~ unless
22 it shows, and the court finds, that all taxes imposed by this
23 chapter upon any property or interest in property that is made
24 payable by the personal representative and to be settled by
25 the account, has been paid, and that the receipt of the
26 department of revenue for the tax has been obtained as
27 provided in section 450.64. Any order contravening this
28 section is void.

29 Sec. 3. Sections 1 and 2 are effective for final reports
30 of personal representatives filed on or after July 1, 1985 and
31 to this extent these sections are retroactive.

32 EXPLANATION

33 The bill repeals the requirement that the personal
34 representative of an estate or trust give the department of
35 revenue notice of discharge thirty days prior to being

1 discharged by the court. Section 3 makes repeal of the notice
2 retroactive to reports of personal representatives filed on or
3 after July 1, 1985, which was the effective date of the notice
4 requirement.

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1 Section 1. Section 422.27, subsection 1, Code Supplement
2 1985, is amended to read as follows:

3 1. A final account of a personal representative shall not
4 be allowed by any court ~~until-thirty-days-after-written-notice~~
5 ~~is-given-to-the-department-of-the-proposed-discharge-of-the~~
6 ~~personal-representative-and~~ unless the account shows, and the
7 judge of the court finds, that all taxes imposed by this
8 division upon the personal representative, which have become
9 payable, have been paid, and that all taxes which may become
10 due are secured by bond, deposit, or otherwise. The
11 certificate of ~~the-director-and-the-receipt-for-the-amount-of~~
12 ~~the-tax-certified-shall-be~~ acquittances of the department of
13 revenue is conclusive as to the payment of the tax to the
14 extent of the certificate acquittance.

15 Sec. 2. Section 450.58, Code Supplement 1985, is amended
16 to read as follows:

17 450.58 FINAL SETTLEMENT TO SHOW PAYMENT.

18 The final settlement of the account of a personal
19 representative shall not be accepted or allowed ~~until-thirty~~
20 ~~days-after-written-notice-is-given-to-the-department-of-the~~
21 ~~proposed-discharge-of-the-personal-representative-and~~ unless
22 it shows, and the court finds, that all taxes imposed by this
23 chapter upon any property or interest in property that is made
24 payable by the personal representative and to be settled by
25 the account, has been paid, and that the receipt of the
26 department of revenue for the tax has been obtained as
27 provided in section 450.64. Any order contravening this
28 section is void.

29 Sec. 3. Sections 1 and 2 are effective for final reports
30 of personal representatives filed on or after July 1, 1985 and
31 to this extent these sections are retroactive.

32 Sec. 4. This Act, being deemed of immediate importance, takes
33 effect from and after its publication in the Diamond Trail
34 News, a newspaper published in Sully, Iowa, and in the Moulton
35 Weekly Tribune, a newspaper published in Moulton, Iowa.

*New
SF 2193*

SENATE FILE 2193
BY (PROPOSED COMMITTEE ON
JUDICIARY BILL)

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act to remove the notice requirements to the department of
2 revenue relating to the discharge of a personal representative
3 and making the Act retroactive.

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

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6 ~~personal representative and~~ unless the account shows, and the
7 judge of the court finds, that all taxes imposed by this
8 division upon the personal representative, which have become
9 payable, have been paid, and that all taxes which may become
10 due are secured by bond, deposit, or otherwise. The
11 certificate of the director and the receipt for the amount of
12 the tax certified ~~shall be~~ are conclusive as to the payment of
13 the tax to the extent of the certificate.

14 Sec. 2. Section 450.58, Code Supplement 1985, is amended
15 to read as follows:

16 450.58 FINAL SETTLEMENT TO SHOW PAYMENT.

17 The final settlement of the account of a personal
18 representative shall not be accepted or allowed ~~until thirty~~
19 ~~days after written notice is given to the department of the~~
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21 it shows, and the court finds, that all taxes imposed by this
22 chapter upon any property or interest in property that is made
23 payable by the personal representative and to be settled by
24 the account, has been paid, and that the receipt of the
25 department of revenue for the tax has been obtained as
26 provided in section 450.64. Any order contravening this
27 section is void.

28 Sec. 3. Sections 1 and 2 are effective for final reports
29 of personal representatives filed on or after July 1, 1985 and
30 to this extent these sections are retroactive.

31 EXPLANATION

32 The bill repeals the requirement that the personal
33 representative of an estate or trust give the department of
34 revenue notice of discharge thirty days prior to being
35 discharged by the court. Section 3 makes repeal of the notice

1 retroactive to reports of personal representatives filed on or
2 after July 1, 1985, which was the effective date of the notice
3 requirement.

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SENATE FILE 2193

AN ACT

TO REMOVE THE NOTICE REQUIREMENTS TO THE DEPARTMENT OF REVENUE RELATING TO THE DISCHARGE OF A PERSONAL REPRESENTATIVE AND MAKING THE ACT RETROACTIVE.

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

Section 1. Section 422.27, subsection 1, Code Supplement 1985, is amended to read as follows:

1. A final account of a personal representative shall not be allowed by any court ~~until thirty days after written notice is given to the department of the proposed discharge of the personal representative and~~ unless the account shows, and the judge of the court finds, that all taxes imposed by this division upon the personal representative, which have become payable, have been paid, and that all taxes which may become due are secured by bond, deposit, or otherwise. The ~~certificate of the director and the receipt for the amount of the tax certified shall be~~ acquittances of the department of revenue is conclusive as to the payment of the tax to the extent of the certificate acquittance.

Sec. 2. Section 450.58, Code Supplement 1985, is amended to read as follows:

450.58 FINAL SETTLEMENT TO SHOW PAYMENT.

The final settlement of the account of a personal representative shall not be accepted or allowed ~~until thirty days after written notice is given to the department of the proposed discharge of the personal representative and~~ unless it shows, and the court finds, that all taxes imposed by this chapter upon any property or interest in property that is made payable by the personal representative and to be settled by the account, has been paid, and that the receipt of the department of revenue for the tax has been obtained as

provided in section 450.64. Any order contravening this section is void.

Sec. 3. Sections 1 and 2 are effective for final reports of personal representatives filed on or after July 1, 1985 and to this extent these sections are retroactive.

Sec. 4. This Act, being deemed of immediate importance, takes effect from and after its publication in the Diamond Trail News, a newspaper published in Sully, Iowa, and in the Moulton Weekly Tribune, a newspaper published in Moulton, Iowa.

ROBERT T. ANDERSON
President of the Senate

DONALD D. AVENSON
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 2193, Seventy-first General Assembly.

K. MARIE THAYER
Secretary of the Senate

Approved April 10, 1986

TERRY E. BRANSTAD
Governor