

WHEREAS, the City was able to complete the construction of said concession stand and related improvements for \$17,412.13; but some doubt has arisen as to the validity of the expenditure even though it was beneficial to the City of Chariton; NOW THEREFORE,

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

Section 1. That all proceedings taken by the City of Chariton, Lucas County, Iowa, pertaining to the construction of said concession stand and related improvements in Eikenberry Park, a park owned and operated by the City of Chariton, be and the same are hereby validated, legalized and confirmed and shall constitute valid, legal and binding action for the construction thereof, the same as if no doubt had arisen as to the validity of the procedure taken.

Approved February 18, 1982

CHAPTER 1015

FISH AND GAME INCOME TAX REFUND CHECKOFF

H.F. 396

AN ACT relating to an income tax checkoff for the state fish and game protection fund.

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

Section 1. Chapter 107, Code 1981, is amended by adding the following new section:

NEW SECTION. A person who files an individual or a joint income tax return with the department of revenue under section 422.13 may designate any amount of a refund due on the return to be paid to the state fish and game protection fund. The amount designated shall not exceed the amount of refund due on the return.

The revenues received shall be used within the state of Iowa for habitat development and shall be deposited in the state fish and game protection fund. The revenue may be used for the matching of federal funds. The revenues and matched federal funds may be used for acquisition of land, leasing of land or obtaining of easements from willing sellers for use of land as wildlife habitats for game and nongame species. Not less than fifty percent of the funds derived from the checkoff shall be used for the purposes of preserving, protecting, perpetuating and enhancing nongame wildlife in this state. Nongame wildlife includes those animal species which are endangered, threatened or not commonly pursued or killed either for sport or profit. Notwithstanding the exemption in section 427.1, the land acquired with the revenues and matched federal funds is subject to the full consolidated levy of property taxes which shall be paid from those revenues. In addition the revenues may be used for the development and enhancement of wildlife lands and habitat areas and for research and management necessary to qualify for federal funds.

The director of revenue shall revise the income tax form to allow the designation of contributions to the state fish and game protection fund on the face of the tax return and above the signature lines.

The department of revenue on or before January 31 of the year following the preceding calendar year shall certify the total amount designated on the tax return forms due in the preceding calendar year and shall report the amount to the state treasurer. The state treasurer shall credit the amount to the state fish and game protection fund.

The general assembly shall appropriate annually from the state fish and game protection fund the amount credited to the fund from the checkoff to the division of fish and game of the commission for the purposes pursuant to section 1 of this Act.

The action taken by a person for the checkoff is irrevocable.

The department shall adopt rules to implement this Act. However, before a checkoff pursuant to section 1 of this Act shall be permitted, all liabilities on the books of the department of revenue and accounts identified as owing under section 421.17, subsection 21, paragraph b, shall be satisfied.

Sec. 2. This Act takes effect January 1 following enactment for tax years beginning on or after that date.

Approved March 2, 1982

CHAPTER 1016

EXEMPTION OF CHILD DAY CARE PROVIDERS FROM FOSTER CARE LICENSING

H.F. 788

AN ACT excluding child day care providers and babysitters from the child foster care licensing requirements, requiring family and group day care providers who are foster care licensees to register under chapter 237A, and providing that foster children are considered children of the family or group day care provider.

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

Section 1. Section 237.1, subsection 3, Code 1981, is amended by adding the following new paragraph:

NEW PARAGRAPH. Child day care furnished by a child care center, group day care home, or family day care home as defined in section 237A.1.

Sec. 2. Section 237.4, subsection 6, Code 1981, is amended to read as follows:

6. An individual providing child care as a babysitter for one or more children, up to a maximum of six children simultaneously, not overnight, at the request of a parent, guardian or relative having lawful custody of the child provided that foster children shall not be counted in determining the maximum number of children allowed.

Sec. 3. Section 237A.3, Code 1981, is amended by adding the following new subsection:

NEW SUBSECTION. A person who operates or establishes a family day care home or a group day care home and who is a child foster care licensee under chapter 237 shall register with the department under this chapter. For purposes of registration and determination of the maximum number of children who can be provided child day care by the family day care home or group day care home, the children receiving child foster care shall be considered the children of the person operating the family day care home or group day care home.

Approved March 2, 1982