

for the purchase or acquisition of a single piece of new equipment which is to be installed and used in an institutional health facility or a health maintenance organization, and which is, under generally accepted accounting principles consistently applied, a capital expenditure.

Sec. 3. Section 135.63, subsection 2, Code 1981, is amended by adding the following new lettered paragraph:

NEW LETTERED PARAGRAPH. A health maintenance organization or combination of health maintenance organizations or an institutional health facility controlled directly or indirectly by a health maintenance organization or combination of health maintenance organizations, except when the health maintenance organization or combination of health maintenance organizations does any of the following:

(1) Constructs, develops, renovates, relocates, or otherwise establishes an institutional health facility.

(2) Acquires major medical equipment as provided by section 135.61, subsection 19, paragraph g.

Approved May 21, 1982

CHAPTER 1195

DIRECT DEPOSIT OF TAX REVENUES BY COUNTY TREASURER

H.F. 2495

AN ACT relating to the direct deposit of tax revenues collected by the county treasurer on behalf of certain political subdivisions.

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

Section 1. Section 298.13, Code 1981 Supplement, is amended by striking the section and inserting in lieu thereof the following:

298.13 DIRECT DEPOSIT OF TAX REVENUE. Before the fifteenth day of each month, the county treasurer shall send the amount collected for each fund through the last day of the preceding month for direct deposit into the depository and account designated by the school board. The county treasurer shall send a notice to the secretary of the school board stating the amount deposited, the date, the amount to be credited to each fund according to the budget, and the source of revenue.

Sec. 2. Section 331.552, subsection 18, Code 1981 Supplement, is amended to read as follows:

18. Pay to the treasurers of the school corporations located in the county the taxes and other moneys due as provided in ~~sections~~ section 298.11 and send amounts collected for each fund of a school corporation for direct deposit into the depository and account designated as provided in section 298.13 in section 1 of this Act.

Sec. 3. Section 331.558, subsection 1, Code 1981 Supplement, is amended to read as follows:

1. A monthly report to the board of directors of each school corporation in the county secretary of the school board of the amount of taxes collected for each fund and other information as provided in section 298.13 in section 1 of this Act.

Sec. 4. Section 331.559, subsection 10, Code 1981 Supplement, is amended to read as follows:

10. Pay monthly to each city Send the amounts of each city's tax revenue collected on its behalf during the preceding month for direct deposit into the depository and account designated as provided in section 384.11 in section 5 of this Act.

Sec. 5. Section 384.11, Code 1981, is amended by striking the section and inserting in lieu thereof the following:

384.11 DIRECT DEPOSIT OF TAXES. Before the fifteenth day of each month, the county treasurer shall send the amount collected for each fund through the last day of the preceding month for direct deposit into the depository and the account designated by the city clerk. The county treasurer shall send a notice at the same time to the city clerk stating the amount deposited, date, amount to be credited to each fund according to the budget, and the source of the revenue.

Approved May 22, 1982

CHAPTER 1196

STATE FISH AND GAME PROTECTION FUND INCOME TAX CHECKOFF

H.F. 2486

AN ACT to provide that the income tax checkoff for the state fish and game protection fund is retroactive to January 1, 1982 for tax years beginning on or after that date.

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

Section 1. House File 396, section 2, enacted by the Sixty-ninth General Assembly, 1982 Session, is amended to read as follows:

SEC. 2. This Act takes effect is retroactive to January 1, following enactment 1982 for tax years beginning on or after that date.

Approved May 21, 1982