

CHAPTER 1178**PROPERTY TAX EXEMPTION FOR CERTAIN INSTITUTIONS***S.F. 2365*

AN ACT relating to the refund or abatement of property taxes paid or owed by certain exempt institutions on property purchased by the institutions and providing an effective date.

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

Section 1. Notwithstanding any other provision of law, a county board of supervisors shall abate the property taxes due and payable or refund the property taxes, if paid, which are due and payable in the fiscal year beginning July 1, 1992, of an institution exempt under section 427.1, subsection 9, which purchased property if the exempt institution failed to apply for a property tax exemption for the property prior to July 1, 1991, because the closing on the purchase of the property occurred in July 1991, and the exemption would have been granted if the entity had applied and the closing had occurred prior to July 1, 1991. This section is repealed August 15, 1992.

Sec. 2. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved April 29, 1992

CHAPTER 1179**CRIME OF STALKING***H.F. 2025*

AN ACT prohibiting stalking and providing criminal penalties, and establishing restrictions concerning admissibility to bail.

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

Section 1. **NEW SECTION. 708.11 STALKING.**

1. a. A person commits stalking when the person, on more than one occasion, willfully follows, pursues, or harasses another person and, while doing so and without legitimate purpose, makes a credible threat against the other person. A person may commit stalking by harassing another person without committing the offense of harassment pursuant to section 708.7.

b. As used in this section, unless the context otherwise requires:

(1) "Credible threat" means a threat made with the intent to place a reasonable person in like circumstances in fear of death or bodily injury, coupled with the apparent ability to carry out the threat.

(2) "Harasses" means repeated, intrusive, or unwanted acts, words, or gestures that are intended to adversely affect the safety, security, or privacy of another person, regardless of the relationship between the offender and the intended victim.

2. A person who violates this section commits:

a. A class "D" felony for a third or subsequent offense.

b. An aggravated misdemeanor for a second offense.

c. A serious misdemeanor for a first offense when the act was in violation of an order setting conditions of release, a no-contact order, an injunction or restraining order, an order to vacate the premises or homestead, or any other protective order issued in a civil action or in a juvenile or criminal proceeding.

d. A simple misdemeanor for a first offense.

3. A conviction for, deferred judgment for, or plea of guilty to a violation of this section which occurred more than six years prior to the date of the violation charged shall not be considered in determining that the violation charged is a second or subsequent offense. Deferred judgments pursuant to section 907.3 for violations of this section and convictions or the equivalent of deferred judgments for violations in any other states under statutes substantially corresponding to this section shall be counted as previous offenses. The courts shall judicially notice the statutes of other states which define offenses substantially equivalent to the offenses defined in this section and can therefore be considered corresponding statutes. Each previous violation on which conviction or deferral of judgment was entered prior to the date of the violation charged shall be considered and counted as a separate previous offense. An offense shall be considered a second or subsequent offense regardless of whether it was committed upon the same person who was the victim of any other previous offense.

Sec. 2. Section 811.1, subsection 3, Code 1991, is amended to read as follows:

3. Notwithstanding subsections 1 and 2, a defendant awaiting judgment of conviction and sentencing following either a plea or verdict of guilty of, or appealing a conviction of, a felony offense under chapter 204 not provided for in subsection 1 or 2 or a violation punishable under section 708.11, subsection 2, paragraph "a", is presumed to be ineligible to be admitted to bail unless the court determines that such release reasonably will not result in the person failing to appear as required and will not jeopardize the personal safety of another person or persons. While the presumption of ineligibility for bail established in this subsection shall not apply to a violation punishable under section 708.11, subsection 2, paragraph "b" or "c", in considering bail for a defendant awaiting judgment of conviction and sentencing following a plea or verdict of guilty of, or appealing a conviction of, a violation punishable pursuant to section 708.11, subsection 2, paragraph "b" or "c", the court shall consider the likelihood of the defendant reestablishing contact with the victim of the violation.

Approved April 29, 1992

CHAPTER 1180

ACCOUNTANCY

H.F. 2243

AN ACT relating to the requirements for licensure as a certified public accountant and providing an effective date.

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

Section 1. Section 116.5, subsection 2, Code 1991, is amended to read as follows:

2. a. Has On or before December 31, 2000, has a baccalaureate degree conferred by a college or university recognized by the board, with a concentration in accounting, or what the board determines to be substantially the equivalent of those requirements; or with a nonaccounting concentration, supplemented by what the board determines to be substantially the equivalent of an accounting concentration, including related courses in other areas of business administration; or is a graduate of a high school having at least a four-year course of study or its equivalent as determined by the board of accountancy and has had three years' continuous experience under the direct supervision of a certified public accountant holding a current permit to practice, which experience shall include a significant amount of accounting work involving third-party reliance on financial statements.

b. After December 31, 2000, has completed at least one hundred fifty semester hours, or the trimester or quarter equivalent of one hundred fifty semester hours, of college education