the best interests of the school; and it. The board may confer upon any teacher, principal, or superintendent the power temporarily to dismiss a pupil, notice of such dismissal being at once given in writing to the president of the board.

A pupil who commits an assault, as defined under section 708.1, against a school employee in a school building, on school grounds, or at a school-sponsored function shall be suspended for a time to be determined by the principal. Notice of the suspension shall be immediately sent to the president of the board. By special meeting or at the next regularly scheduled board meeting, the board shall review the suspension and decide whether to ratify the suspension or hold a disciplinary hearing to determine whether or not to order further sanctions against the pupil, which may include expelling the pupil. In making its decision, the board shall consider the best interests of the school district, which shall include what is best to protect and ensure the safety of the school employees and pupils from the pupil committing the assault.

A pupil shall not be suspended or expelled pursuant to this section if the suspension or expulsion would violate the federal Individuals with Disabilities Education Act.

Sec. 8. Section 282.18, subsection 16, Code Supplement 1993, is amended to read as follows: 16. If a pupil, for which whom a request to transfer has been filed with a district, has been suspended or expelled in the district, the child pupil shall not be permitted to transfer until the pupil has been reinstated in the sending district. Once the child pupil has been reinstated, however, the child pupil shall be permitted to transfer in the same manner as if the child pupil had not been suspended or expelled by the sending district. If a child pupil, for whom a request to transfer has been filed with a district, is expelled in the district, the child pupil shall be permitted to transfer to a receiving district under this section if the child pupil applies for and is reinstated in the sending district. However, if the child pupil applies for reinstatement but is not reinstated in the sending district, the receiving district may deny the request to transfer. The parent or guardian of the child pupil shall be permitted to appeal the decision of the receiving district to the director of the department of education. If the director rules in favor of permitting the transfer, the child pupil shall be permitted to transfer, but the transfer shall be conditioned upon the expiration of the expulsion period without the student pupil incurring a new violation.

Approved April 28, 1994

CHAPTER 1132

LICENSING OF ATHLETIC TRAINERS H.F. 2387

AN ACT providing for licensing of athletic trainers, imposing fees, and providing a penalty.

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

Section 1. NEW SECTION. 152D.1 DEFINITIONS.

As used in this chapter, unless the context otherwise requires:

- 1. "Board" means the athletic trainer advisory board established pursuant to this chapter.
- 2. "Department" means the Iowa department of public health.
- 3. "Licensed athletic trainer" means a person licensed under this chapter.
- 4. "Practice of athletic training" means the prevention, physical evaluation, emergency care, and physical reconditioning relating to injuries and illnesses incurred through sports-induced trauma, which occurs during the preparation for or participation in a sports competition or during a physical training program, either of which is sponsored by an educational institution, amateur or professional athletic group, or other recognized organization, by a person who uses the title of licensed athletic trainer.

Sec. 2. NEW SECTION. 152D.2 LICENSING AND PRACTICE REQUIREMENTS.

A person shall not use the title of licensed athletic trainer as defined in this chapter without first obtaining a license pursuant to this chapter.

The practice of athletic training shall be carried out only under the supervision of a licensed physician.

The practice of physical reconditioning shall be carried out under the oral or written orders of a physician or physician assistant. A physician or physician assistant who issues a oral order must reduce the order to writing and provide a copy of the order to the athletic trainer within thirty days of the oral order.

Sec. 3. NEW SECTION. 152D.3 QUALIFICATIONS - PROCEDURES.

- 1. An applicant for an athletic trainer license must possess the following qualifications:
- a. Graduation from an accredited college or university and compliance with the minimum athletic training curriculum requirements established by the department in consultation with the board.
- b. Successful completion of an examination prepared or selected by the department in consultation with the board.
- 2. An out-of-state applicant for an athletic trainer license must fulfill the requirements of subsection 1, paragraph "a" or "b", and submit proof of active engagement as an athletic trainer in the other state.
- 3. Application and renewal procedures, fees, and reciprocal agreements shall be provided in accordance with this chapter.

Sec. 4. NEW SECTION. 152D.4 SCOPE OF CHAPTER.

The provisions of this chapter do not apply to any of the following:

- 1. Persons otherwise licensed to practice medicine and surgery, osteopathy, osteopathic medicine and surgery, optometry, occupational therapy, nursing, chiropractic, podiatry, dentistry, or physical therapy, or a licensed physician assistant.
- 2. Elementary or secondary school teachers, coaches, or authorized volunteers who do not hold themselves out to the public as athletic trainers.
- 3. Students of athletic training who practice athletic training under the supervision of a licensed athletic trainer in connection with the regular course of instruction at a school providing athletic training instruction.

Sec. 5. NEW SECTION. 152D.5 POWERS OF THE DEPARTMENT.

The department in consultation with the board shall:

- 1. Adopt rules consistent with this chapter and chapter 147 which are necessary for the performance of its duties.
- 2. Establish standards and guidelines for athletic trainers including minimum curriculum requirements.
 - 3. Prepare and conduct an examination for applicants for a license.
- 4. Establish a system for the collection of licensure fees. The fees charged shall be sufficient to defray the costs of administering this chapter and all fees collected shall be deposited with the treasurer of state who shall deposit them in the general fund of the state.

Sec. 6. NEW SECTION. 152D.6 LICENSE SUSPENSION AND REVOCATION.

A license issued by the department under the provisions of this chapter may be suspended or revoked, or renewal denied by the department, for violation of any provision of this chapter or section 272C.10, or section 147.55, or rules adopted by the department.

Sec. 7. NEW SECTION. 152D.7 ADVISORY BOARD.

An athletic trainer advisory board is established to provide advice to the department regarding approval of continuing education programs and drafting of rules pursuant to section 152D.5.

The members of the advisory board shall include three licensed athletic trainers, three physicians licensed to practice medicine in all its branches, and one public member. Not more than a simple majority of the advisory board shall be of one gender. Members shall be appointed

by the governor, subject to confirmation by the senate, and shall serve three-year terms beginning and ending in accordance with section 69.19. Members shall be compensated for their actual and necessary expenses incurred in the performance of their duties. Expense moneys paid to the members shall be paid from funds appropriated to the department. Each member of the board may also be eligible to receive compensation as provided in section 7E.6.

Sec. 8. NEW SECTION, 152D.8 PENALTY.

A person who violates a provision of this chapter is guilty of a simple misdemeanor.

- Sec. 9. Section 135.11, subsections 11 and 13, Code Supplement 1993, are amended to read as follows:
- 11. Enforce the law relative to chapter 146 and "Health-related Professions," title IV, subtitle 3, excluding chapters 152B, 152D, and 155.
- 13. Establish, publish, and enforce rules not inconsistent with law for the enforcement of the provisions of chapters 125, 152B, 152D, 155, and 435 and title IV, subtitle 2, excluding chapters 142B, 145B, and 146 and for the enforcement of the various laws, the administration and supervision of which are imposed upon the department.
- Sec. 10. Section 147.1, unnumbered paragraph 1 and subsection 7, Code 1993, are amended to read as follows:

For the purpose of this and the following chapters of this subtitle, excluding chapters 152B₂ and 152C, and 152D:

7. "Licensed" or "certified" when applied to a physician and surgeon, podiatrist, osteopath, osteopathic physician and surgeon, physician assistant, psychologist or associate psychologist, chiropractor, nurse, dentist, dental hygienist, optometrist, speech pathologist, audiologist, pharmacist, physical therapist, occupational therapist, practitioner of cosmetology arts and sciences, practitioner of barbering, funeral director, dietitian, marital and family therapist, mental health counselor, or social worker means a person licensed under this subtitle, excluding chapters 152B, and 152C, and 152D.

Sec. 11. Section 147.3, Code 1993, is amended to read as follows: 147.3 QUALIFICATIONS.

An applicant for a license to practice a profession under this subtitle, excluding chapters 152B, and 152C, and 152D, is not ineligible because of age, citizenship, sex, race, religion, marital status or national origin, although the application form may require citizenship information. A board may consider the past felony record of an applicant only if the felony conviction relates directly to the practice of the profession for which the applicant requests to be licensed. Character references may be required, but shall not be obtained from licensed members of the profession.

Sec. 12. Section 147.6, Code 1993, is amended to read as follows:

147.6 CERTIFICATE PRESUMPTIVE EVIDENCE.

Every license issued under this subtitle, excluding chapters 152B, and 152C, and 152D, shall be presumptive evidence of the right of the holder to practice in this state the profession therein specified.

Sec. 13. Section 147.7, Code 1993, is amended to read as follows: 147.7 DISPLAY OF LICENSE.

Every person licensed under this subtitle, excluding chapters 152B, and 152C, and 152D, to practice a profession shall keep the license publicly displayed in the primary place in which the person practices.

Sec. 14. Section 147.9, Code 1993, is amended to read as follows:

147.9 CHANGE OF RESIDENCE.

When any person licensed to practice a profession under this subtitle, excluding chapters 152B, and 152C, and 152D, changes a residence or place of practice the person shall notify the department.

Sec. 15. Section 147.12, unnumbered paragraph 1, Code 1993, is amended to read as follows: For the purpose of giving examinations to applicants for licenses to practice the professions for which licenses are required by this subtitle, excluding chapters 152B, and 152C, and 152D, the governor shall appoint, subject to confirmation by the senate, a board of examiners for each of the professions. The board members shall not be required to be members of professional societies or associations composed of members of their professions.

Sec. 16. Section 147.30, Code 1993, is amended to read as follows: 147.30 TIME AND PLACE OF EXAMINATIONS.

The department shall give public notice of the time and place of all examinations to be held under this subtitle, excluding chapters 152B, and 152C, and 152D. Such notice shall be given in such manner as the department may deem expedient and in ample time to allow all candidates to comply with the provisions of this subtitle, excluding chapters 152B, and 152C, and 152D.

Sec. 17. Section 147.34, Code 1993, is amended to read as follows: 147.34 EXAMINATIONS.

Examinations for each profession licensed under this subtitle, excluding chapters 152B, and 152C, and 152D, shall be conducted at least one time per year at such time as the department may fix in co-operation with each examining board. Examinations may be given at the state University of Iowa at the close of each school year for professions regulated by this subtitle, excluding chapters 152B, and 152C, and 152D, and examinations may be given at other schools located in the state at which any of the professions regulated by this subtitle, excluding chapters 152B, and 152C, and 152D, are taught. At least one session of each examining board shall be held annually at the seat of government and the locations of other sessions shall be determined by the examining board, unless otherwise ordered by the department. Applicants who fail to pass the examination once shall be allowed to take the examination at the next scheduled time. Thereafter, applicants shall be allowed to take the examination at the discretion of the board. Examinations may be given by an examining board which are prepared and scored by persons outside the state, and examining boards may contract for such services. An examining board may make an agreement with examining boards in other states for administering a uniform examination. An applicant who has failed an examination may request in writing information from the examining board concerning the examination grade and subject areas or questions which the applicant failed to answer correctly, except that if the examining board administers a uniform, standardized examination, the examining board shall only be required to provide the examination grade and such other information concerning the applicant's examination results which are available to the examining board.

Sec. 18. Section 147.41, subsection 2, Code 1993, is amended to read as follows:

2. The subjects to be covered by such examination and the subjects to be covered by the final examination to be taken by such applicant after the completion of the professional course and prior to the issuance of the license, but the subjects covered in the partial and final examinations shall be the same as those specified in this subtitle, excluding chapters 152B, and 152C, and 152D, for the regular examination.

Sec. 19. Section 147.44, Code 1993, is amended to read as follows: 147.44 AGREEMENTS.

For the purpose of recognizing licenses which have been issued in other states to practice any profession for which a license is required by this subtitle, excluding chapters 152B, and 152C, and 152D, the department shall enter into a reciprocal agreement with every state which is certified to it by the proper examining board under the provisions of section 147.45 and with which this state does not have an existing agreement at the time of such certification.

Sec. 20. Section 147.46, subsection 1, Code 1993, is amended to read as follows:

1. Protection to licensees of this state. When the laws of any state or the rules of the authorities of said state place any requirement or disability upon any person licensed in this state to practice any profession regulated by this subtitle, excluding chapters 152B, and 152C, and 152D, which affects the right of said person to be licensed or to practice the person's profession in said state, then the same requirement or disability shall be placed upon any person licensed in said state when applying for a license to practice in this state.

Sec. 21. Section 147.52, Code 1993, is amended to read as follows: 147.52 RECIPROCITY.

When the laws of any state or the rules of the authorities of said state place any requirement or disability upon any person holding a diploma or certificate from any college in this state in which one of the professions regulated by this subtitle, excluding chapters 152B, and 152C, and 152D, is taught, which affects the right of said person to be licensed in said state, the same requirement or disability shall be placed upon any person holding a diploma from a similar college situated therein, when applying for a license to practice in this state.

Sec. 22. Section 147.72, Code 1993, is amended to read as follows: 147.72 PROFESSIONAL TITLES AND ABBREVIATIONS.

Any person licensed to practice a profession under this subtitle, excluding chapters 152B, and 152C, and 152D, may append to the person's name any recognized title or abbreviation, which the person is entitled to use, to designate the person's particular profession, but no other person shall assume or use such title or abbreviation, and no licensee shall advertise in such a manner as to lead the public to believe that the licensee is engaged in the practice of any other profession than the one which the licensee is licensed to practice.

Sec. 23. Section 147.73, subsection 1, Code 1993, is amended to read as follows:

1. As authorizing any person licensed to practice a profession under this subtitle, excluding chapters 152B, and 152C, and 152D, to use or assume any degree or abbreviation of the same unless such degree has been conferred upon said person by an institution of learning accredited by the appropriate board herein created, together with the director of public health, or by some recognized state or national accredited agency.

Sec. 24. Section 147.83, Code 1993, is amended to read as follows: 147.83 INJUNCTION.

Any person engaging in any business or in the practice of any profession for which a license is required by this subtitle, excluding chapters 152B, and 152C, and 152D, without such license may be restrained by permanent injunction.

Sec. 25. Section 147.86, Code 1993, is amended to read as follows: 147.86 PENALTIES.

Any person violating any provision of this or the following chapters of this subtitle, excluding chapters 152B, and 152C, and 152D, except insofar as the provisions apply or relate to or affect the practice of pharmacy, or where a specific penalty is not otherwise provided, shall be guilty of a serious misdemeanor.

Sec. 26. Section 147.87, Code 1993, is amended to read as follows: 147.87 ENFORCEMENT.

The department shall enforce the provisions of this and the following chapters of this subtitle, excluding chapters 152B, and 152C, and 152D, and for that purpose may request the department of inspections and appeals to make necessary investigations. Every licensee and member of an examining board shall furnish the department or the department of inspections and appeals such evidence as the member or licensee may have relative to any alleged violation which is being investigated.

Sec. 27. Section 147.88, Code 1993, is amended to read as follows: 147.88 INSPECTIONS.

The department of inspections and appeals may perform inspections as required by this subtitle, excluding chapters 152B, and 152C, and 152D, except for the board of medical examiners, board of pharmacy examiners, board of nursing, and the board of dental examiners. The department of inspections and appeals shall employ personnel related to the inspection functions.

Sec. 28. Section 147.90, Code 1993, is amended to read as follows: 147.90 RULES AND FORMS.

The Iowa department of public health and the department of inspections and appeals shall each establish the necessary rules and forms for carrying out the duties imposed upon it by this subtitle, excluding chapters 152B, and 152C, and 152D.

Sec. 29. Section 147.92, Code 1993, is amended to read as follows: 147.92 ATTORNEY GENERAL AND COUNTY ATTORNEY.

Upon request of the department the attorney general shall institute in the name of the state the proper proceedings against any person charged by the department with violating any provision of this or the following chapters of this subtitle, excluding chapters 152B, and 152C, and 152D, and the county attorney, at the request of the attorney general, shall appear and prosecute such action when brought in the county attorney's county.

Sec. 30. Section 147.93, Code 1993, is amended to read as follows: 147.93 PRIMA FACIE EVIDENCE.

The opening of an office or place of business for the practice of any profession for which a license is required by this subtitle, excluding chapters 152B, and 152C, and 152D, the announcing to the public in any way the intention to practice any such profession, the use of any professional degree or designation, or of any sign, card, circular, device, or advertisement, as a practitioner of any such profession, or as a person skilled in the same, shall be prima-facie evidence of engaging in the practice of such profession.

Sec. 31. Section 147.111, Code Supplement 1993, is amended to read as follows: 147.111 REPORT OF TREATMENT OF WOUNDS AND OTHER INJURIES.

Any person licensed under the provisions of this subtitle, excluding chapters 152B, and 152C, and 152D, who shall administer any treatment to any person suffering a gunshot or stab wound or other serious bodily injury, as defined in section 702.18, which appears to have been received in connection with the commission of a criminal offense, or to whom an application is made for treatment of any nature because of any such gunshot or stab wound or other serious injury, as defined in section 702.18, shall at once but not later than twelve hours thereafter, report that fact to the law enforcement agency within whose jurisdiction the treatment was administered or an application therefor was made, or if ascertainable, to the law enforcement agency in whose jurisdiction the gunshot or stab wound or other serious bodily injury occurred, stating the name of such person, the person's residence if ascertainable, and giving a brief description of the gunshot or stab wound or other serious bodily injury. Any provision of law or rule of evidence relative to confidential communications is suspended insofar as the provisions of this section are concerned.

Sec. 32. Section 272C.1, subsection 6, Code 1993, is amended by adding the following new paragraph:

NEW PARAGRAPH. bb. The Iowa department of public health in licensing athletic trainers pursuant to chapter 152D.

Sec. 33. TEMPORARY PROVISIONS. Any person actively engaged as an athletic trainer on the effective date of this Act shall be issued a temporary license if the person submits an application, pays the required license fee, and is determined to be actively engaged in the practice of athletic training by the department. These temporary licenses shall expire on July 1, 1999, and shall not be renewed.

Applications for a license under this section must be made within one hundred eighty days from the effective date of this Act. The governor shall determine if the initial appointees representing licensed athletic trainers would qualify for a license issued pursuant to section 152D.3.

Approved April 28, 1994

CHAPTER 1133

STATE TAX PROCEDURES, PRACTICES, AND PENALTIES H.F. 2419

AN ACT relating to state tax procedures, practices, and penalties and providing effective and applicability date provisions.

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

Section 1. NEW SECTION. 421.60 TAX PROCEDURES AND PRACTICES.

- 1. SHORT TITLE. This section shall be known and may be cited as the "Tax Procedures and Practices Act".
 - 2. PROCEDURES AND PRACTICES.
- a. The department shall prepare a statement which sets forth in simple and nontechnical terms all of the following:
 - (1) The rights of a taxpayer and the obligations of the department during an audit.
- (2) The procedures by which a taxpayer may appeal an adverse decision of the department, including administrative and judicial appeals.
- (3) The procedures which the department may use in enforcing the tax laws, including notices of assessment and jeopardy assessment and the filing and enforcement of liens.

The statement prepared in accordance with this paragraph shall be distributed by the department to all taxpayers at the first contact by the department with respect to the determination or collection of any tax, except in the case of simply providing tax forms.

- b. The department shall furnish to the taxpayer, before or at the time of issuing a notice of assessment or denial of a refund claim, an explanation of the reasons for the assessment or refund denial. An inadequate explanation shall not invalidate the notice. For purposes of this section, an explanation by the department shall be sufficient where the amount of tax, interest, and penalty is stated together with an attachment setting forth the computation of the tax by the department.
- c. If the notice of assessment or denial of a claim for refund relates to a tax return filed pursuant to section 422.14 or chapter 450, 450A, or 451, by the taxpayer which designates an individual as an authorized representative of the taxpayer with respect to that return, or if a power of attorney has been filed with the department by the taxpayer which designates an individual as an authorized representative of the taxpayer with respect to any tax that is included in the notice of assessment or denial of a claim for refund, a copy of the notice together with any additional information required to be sent to the taxpayer shall be sent to the authorized representative as well.

If the department fails to mail a notice of assessment to the last known address of a taxpayer or fails to personally deliver such notice to a taxpayer, interest for the month such mailing or personal delivery fails to occur through the month of the correct mailing or personal delivery is waived.