- Sec. 24. Section 633.4111, subsection 2, paragraph b, as enacted by 1999 Iowa Acts, chapter 125, section 46, is amended to read as follows:
 - b. Each beneficiary who was given the last preceding accounting.
- Sec. 25. Section 633.4504, as enacted by 1999 Iowa Acts, chapter 125, section 76, is amended to read as follows:

633.4504 LIMITATION OF ACTION AGAINST TRUSTEE FOLLOWING FINAL ACCOUNT.

- 1. Unless previously barred by adjudication, consent, or other limitation, a claim against a trustee for breach of trust is barred as to a beneficiary who has received a final account or other report adequately disclosing the existence of the claim, unless a proceeding to assert the claim is commenced within one year after the later earlier of the receipt of the account accounting or report or of the termination of the trust relationship between the trustee and beneficiary. An account or report adequately discloses the existence of a claim if it provides sufficient information so that the beneficiary knows of the claim or reasonably should have inquired into its existence.
- 2. For the purpose of subsection 1, a beneficiary is deemed to have received an account or report in the following instances:
- a. In the case of an adult who is reasonably capable of understanding the account or report, if it is received by the adult personally.
- b. In the case of an adult who is not reasonably capable of understanding the account or report, if it is received by the adult's legal representative, including a guardian ad litem or other person appointed for this purpose.
- c. In the case of a minor, if it is received by the minor's guardian or conservator or, if the minor does not have a guardian or conservator, if it is received by a parent of the minor who does not have a conflict of interest.
- 3. Any claim for breach of trust against a trustee who has presented a final report to a beneficiary more than one year prior to the effective date of this Act shall be time barred unless some exception stated in this section applies which tolls the statute. Any claim arising under this section within one year of the effective date of the Act shall be time barred after one year unless an exception applies to toll the statute.
 - Sec. 26. 1999 Iowa Acts, chapter 125, section 69, is repealed.

Approved April 26, 2000

CHAPTER 1151

GIFTED AND TALENTED PROGRAM FUNDING

H.F. 2145

AN ACT providing for the utilization of budget enrollment in determining gifted and talented program funding, and providing an effective date.

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

- Section 1. Section 257.46, subsection 2, Code Supplement 1999, is amended to read as follows:
- 2. The remaining portion of the budget shall be funded by the thirty-eight dollar increase in allowable growth for the school budget year beginning July 1, 1999, increased by the

growth of the regular program district cost each year multiplied by a district's budget enrollment. The thirty-eight dollar increase for the school budget year beginning July 1, 1999, shall increase in subsequent years by each year's state percent of growth. School districts shall annually report the amount expended for a gifted and talented program to the department of education. The proportion of a school district's budget which corresponds to the thirty-eight dollar increase in allowable growth for the school budget year beginning July 1, 1999, added to the amount in subsection 1, shall be utilized exclusively for a school district's talented and gifted and talented program.

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

Approved April 27, 2000

CHAPTER 1152

ANIMAL TORTURE H.F. 723

AN ACT prohibiting the mistreatment of animals and providing for penalties.

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

Section 1. Section 232.8, subsection 1, paragraph c, Code 1999, is amended to read as follows:

c. Violations by a child, age sixteen or older, which subject the child to the provisions of section 124.401, subsection 1, paragraph "e" or "f", or violations of section 723A.2 which involve a violation of chapter 724, or violation of chapter 724 which constitutes a felony, or violations which constitute a forcible felony are excluded from the jurisdiction of the juvenile court and shall be prosecuted as otherwise provided by law unless the court transfers jurisdiction of the child to the juvenile court upon motion and for good cause. A child over whom jurisdiction has not been transferred to the juvenile court, and who is convicted of a violation excluded from the jurisdiction of the juvenile court under this paragraph, shall be sentenced pursuant to section 124.401B, 902.9, or 903.1. Notwithstanding any other provision of the Code to the contrary, the court may accept from a child a plea of guilty, or may instruct the jury on a lesser included offense to the offense excluded from the jurisdiction of the juvenile court under this section, in the same manner as regarding an adult. However, the juvenile court shall have exclusive original jurisdiction in a proceeding concerning an offense of livestock torture as provided in section 717B.3A alleged to have been committed by a child under the age of seventeen.

Sec. 2. Section 232.8, subsection 3, Code 1999, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. This subsection does not apply in a proceeding concerning an offense of livestock torture as provided in section 717.3 or² animal torture as provided in section 717B.3A alleged to have been committed by a child under the age of seventeen.

See chapter 1232, §57 herein

² See chapter 1232, §58 herein