

CHAPTER 96**MILITARY HONOR GUARD SERVICES BY VETERANS ORGANIZATIONS***H.F. 73*

AN ACT relating to the performance of honor guard services on public property by recognized military veterans organizations.

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

Section 1. NEW SECTION. 35A.12 MILITARY VETERANS HONOR GUARD SERVICES.

An honor guard unit made up of members of a recognized military veterans organization as listed in section 35A.2 or 37.2 shall be allowed to perform any honor guard service on public property.

Approved April 30, 2001

CHAPTER 97**INCOME TAXATION OF FOREIGN CORPORATIONS —
TEMPORARY STORAGE OF GOODS***H.F. 707*

AN ACT establishing an interstate distribution center initiative by identifying an activity of a foreign corporation for which a return is not required for state income tax purposes and including effective and retroactive applicability date provisions.

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

Section 1. Section 422.36, Code 2001, is amended by adding the following new subsection:

NEW SUBSECTION. 6. A foreign corporation is not required to file a return if its only activities in Iowa are the storage of goods for a period of sixty consecutive days or less in a warehouse for hire located in this state whereby the foreign corporation transports or causes a carrier to transport such goods to that warehouse and provided that none of the goods are delivered or shipped so as to be included in the gross sales of the corporation within this state as provided in section 422.33, subsection 2, paragraph "b", subparagraph (6).

Sec. 2. **EFFECTIVE AND APPLICABILITY DATES.** This Act, being deemed of immediate importance, takes effect upon enactment and applies retroactively to January 1, 2001, for tax years beginning on or after that date.

Approved April 30, 2001