

as may reasonably be calculated to be necessary for and devoted to the control or abatement of pollution, to the enhancement of the quality of the air or water of this state, or for recycling shall be exempt from taxation under this subsection.

Sec. 2. **APPLICABILITY DATE.** This Act applies to taxes due and payable in fiscal years beginning on or after July 1, 2007.

Approved May 24, 2006

CHAPTER 1126

IOWA COMMUNICATIONS NETWORK — MISCELLANEOUS CHANGES

H.F. 2686

AN ACT providing for technical and substantive changes relating to the Iowa communications network, and relating to funding of the network.

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

Section 1. Section 8D.3, subsection 3, paragraph f, Code Supplement 2005, is amended by striking the paragraph and inserting in lieu thereof the following:

f. Include in the commission's annual report related to the network the actual income and expenses for the network for the preceding fiscal year and estimates for income and expenses for the network for the two-year fiscal period that includes the fiscal year during which the report is submitted. The report shall include the amount of any general fund appropriations to be requested, any recommendations of the commission related to changes in the system, and other items as deemed appropriate by the commission.

Sec. 2. Section 8D.6, subsection 1, Code 2005, is amended by striking the subsection.

Sec. 3. Section 8D.6, subsection 2, Code 2005, is amended to read as follows:

2. The commission may establish ~~other~~ and abolish advisory committees as necessary representing authorized users of the network and providing other expertise needed to assist the commission in performing its duties.

Sec. 4. Section 8D.14, Code 2005, is amended to read as follows:

8D.14 IOWA COMMUNICATIONS NETWORK FUND.

1. There is created in the office of the treasurer of state a fund to be known as the Iowa communications network fund under the control of the Iowa telecommunications and technology commission. There shall be deposited into the Iowa communications network fund proceeds from bonds issued for purposes of projects authorized pursuant to section 8D.13, funds received from leases pursuant to section 8D.11, and other moneys by law credited to or designated by a person for deposit into the fund. Amounts deposited into the fund are appropriated to and for the use of the commission. Notwithstanding section 12C.7, interest earned on amounts deposited in the fund shall be credited to the fund. Notwithstanding section 8.33, moneys deposited into and appropriated from the fund that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for expenditure for the purposes designated until the close of the succeeding fiscal year.

2. The commission shall be required to repay one million dollars of start-up funding from the Iowa communications network fund to the general fund of the state. For the fiscal year beginning July 1, 2007, and ending June 30, 2008, the commission shall repay two hundred fifty thousand dollars of start-up funding at the end of that fiscal year, and for the fiscal year beginning July 1, 2008, and ending June 30, 2009, the commission shall repay two hundred fifty thousand dollars of start-up funding at the end of that fiscal year. The remaining five hundred thousand dollars shall be repaid in a reasonable period of time thereafter as provided in this subsection. The commission shall conduct a review of the operation of the fund and the extent to which a continued need for funding for cash flow support exists, and shall provide a report summarizing the results of the review to the general assembly by January 1, 2010. The report shall also include a plan regarding repayment of the remaining five hundred thousand dollars in start-up funding in a manner which will not adversely affect network operations, and any other recommendations relating to the fund and the operation of the network deemed appropriate by the commission.

Sec. 5. Section 8D.7, Code 2005, is repealed.

Approved May 24, 2006

CHAPTER 1127

CONFIDENTIALITY OF CHARITABLE DONATION RECORDS

H.F. 2706

AN ACT providing for the confidentiality of certain records relating to charitable donations made to a foundation acting solely for the support of an institution governed by the state board of regents, to a private foundation as defined in section 509 of the Internal Revenue Code organized for the support of a government body, or to an endow Iowa qualified community foundation, as defined in section 15E.303, organized for the support of a government body.

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

Section 1. Section 22.7, Code Supplement 2005, is amended by adding the following new subsection:

NEW SUBSECTION. 52. The following records relating to a charitable donation made to a foundation acting solely for the support of an institution governed by the state board of regents,¹ to a private foundation as defined in section 509 of the Internal Revenue Code organized for the support of a government body, or to an endow Iowa qualified community foundation, as defined in section 15E.303, organized for the support of a government body:

- a. Portions of records that disclose a donor's or prospective donor's personal, financial, estate planning, or gift planning matters.
- b. Records received from a donor or prospective donor regarding such donor's prospective gift or pledge.
- c. Records containing information about a donor or a prospective donor in regard to the appropriateness of the solicitation and dollar amount of the gift or pledge.
- d. Portions of records that identify a prospective donor and that provide information on the appropriateness of the solicitation, the form of the gift or dollar amount requested by the solicitor, and the name of the solicitor.

¹ See chapter 1185, §57 herein