

Sec. 22. This Act, being deemed of immediate importance, takes effect from and after its publication in the Globe-Gazette, a newspaper published in Mason City, Iowa, and in The Forest City Summit, a newspaper published in Forest City, Iowa.

Approved May 22, 1986

I hereby certify that the foregoing Act, House File 2412, was published in the Globe-Gazette, Mason City, Iowa, on May 29, 1986, and in The Forest City Summit, Forest City, Iowa, on June 4, 1986.

MARY JANE ODELL, *Secretary of State*

CHAPTER 1208
INCOME TAX WITHHOLDING EXEMPTION
H.F. 2475

AN ACT exempting certain nonresidents engaged in feature film, television, and educational production from the state income tax withholding provisions.

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

Section 1. Section 422.16, subsection 1, Code 1985, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. Nonresidents engaged in any facet of feature film, television, or educational production using the film or video tape disciplines in the state are not subject to Iowa withholding if the employer has applied to the department for exemption from the withholding requirement and the department has determined that any nonresident receiving wages would be entitled to a credit against Iowa income taxes paid.

Sec. 2. This Act is retroactive to January 1, 1986 for tax years beginning on or after that date.

Approved May 22, 1986

CHAPTER 1209
UNEMPLOYMENT COMPENSATION FUND TRANSFERS
H.F. 2300

AN ACT relating to the transfer of moneys in the temporary emergency surcharge fund to the unemployment compensation fund under certain circumstances.

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

Section 1. Section 96.7, subsection 15, Code 1985, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. If the department determines on June 1 that no outstanding balance of interest due has accrued on advanced moneys received from the federal government for the payment of unemployment compensation benefits, and that no outstanding balance is projected to accrue for the remainder of the calendar year, the department shall notify the treasurer of state of its determination. The treasurer of state shall immediately transfer all moneys, including accrued interest, in the temporary emergency surcharge fund to the unemployment compensation fund for the payment of benefits.