

**CHAPTER 1157****INCOME TAX WITHHOLDING REGARDING NONRESIDENT AGRICULTURAL SALES**  
*S.F. 2058*

**AN ACT** exempting the withholding agent from the requirement to withhold state income taxes from payments made to a nonresident, if the payments are from the sale of federal commodity certificates or agricultural commodities or products and the withholding agent submits needed information and providing for retroactive applicability and an effective date.

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

Section 1. Section 422.16, subsection 12, Code Supplement 1987, is amended by adding the following new unnumbered paragraph:

**NEW UNNUMBERED PARAGRAPH.** Notwithstanding this subsection, withholding agents are not required to withhold state income tax from payments subject to taxation made to nonresidents for commodity credit certificates, grain, livestock, domestic fowl, or other agricultural commodities or products sold to the withholding agents by the nonresidents or their representatives, if the withholding agents provide on forms prescribed by the department information relating to the sales required by the department to determine the state income tax liabilities of the nonresidents.

Sec. 2. This Act is retroactive to January 1, 1985, for payments made to nonresidents on or after January 1, 1985.

Sec. 3. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved May 4, 1988

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**CHAPTER 1158****CODE AND REORGANIZATION CORRECTIONS**  
*S.F. 2238*

**AN ACT** relating to statutory corrections which adjust language to reflect current practices, insert earlier omissions, delete redundancies and inaccuracies, delete temporary language, resolve inconsistencies and conflicts, update ongoing provisions, remove ambiguities and providing effective dates.

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

Section 1. Section 15.106, subsection 2, Code 1987, is amended to read as follows:

2. Employ personnel as necessary to carry out the duties and responsibilities of the department, consistent with the merit system provisions of chapter 19A for nonprofessional employees. Professional staff of the department are exempt from the merit system provisions of chapter 19A.

Sec. 2. Section 17A.6, Code 1987, is amended by adding the following new subsection:

**NEW SUBSECTION. 6.** The Code editor, with the approval of the administrative rules review committee and the administrative rules coordinator, may delete a rule from the Iowa administrative code if the agency that adopted the rule has ceased to exist, no successor agency has jurisdiction over the rule, and no statutory authority exists supporting the rule.