

5. The local exchange telephone utilities shall not recover from intrastate access charges any portion of such utilities assessment imposed under this section.

Sec. 8. Section 601L.3, Code 1991, is amended by adding the following new subsection:
NEW SUBSECTION. 14. Develop a plan to provide telephone yellow pages information without charge to persons declared to be blind under the standards in section 422.12, subsection 1, paragraph "e". The department may apply for federal funds to support the service. The program shall be limited in scope by the availability of funds.

Approved May 22, 1991

CHAPTER 195

RACING — POSSESSION OF DEVICES FOR USE ON HORSES OR DOGS

H.F. 353

AN ACT relating to the possession or use of a device or appliance to stimulate or depress a race horse or dog and providing penalties.

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

Section 1. Section 99D.24, subsection 5, paragraph a, Code 1991, is amended to read as follows:

a. Uses, ~~possesses~~, or conspires to use or ~~possess~~ a ~~battery, buzzer, electrical, mechanical or other appliance~~ device other than the ordinary whip or spur for the purpose of stimulating or depressing a horse or dog ~~or affecting its speed in~~ during a race or workout.

Approved May 22, 1991

CHAPTER 196

SPECIAL TAX PROVISIONS FOR CERTAIN MILITARY AND OTHER PERSONNEL

H.F. 489

AN ACT relating to providing additional state income tax filing time periods for certain military personnel, exempting from taxation income of persons killed in a combat zone or while serving overseas, exempting from taxation active duty military pay of certain national guard personnel and armed forces reserve personnel, and providing a retroactive applicability date and an effective date.

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

Section 1. Section 422.5, Code 1991, is amended by adding the following new subsection:
NEW SUBSECTION. 10. If an individual's federal income tax was forgiven for a tax year under section 692 of the Internal Revenue Code, because the individual was killed while serving in an area designated by the president of the United States or the United States Congress as a combat zone, the individual was missing in action and presumed dead, or the individual was killed outside the United States in a terroristic or military action while the individual was a military or civilian employee of the United States, the individual's Iowa income tax is also forgiven for the same tax year.

Sec. 2. Section 422.7, Code 1991, is amended by adding the following new subsection:
NEW SUBSECTION. 24. Subtract to the extent included, active duty pay received by a person in the national guard or armed forces military reserve for services performed on or after August 2, 1990, pursuant to military orders related to the Persian Gulf Conflict.

Sec. 3. Section 422.21, Code 1991, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. An individual in the armed forces of the United States serving in an area designated by the president of the United States or the United States Congress as a combat zone, or an individual serving in support of those forces, is allowed the same additional time period after leaving the combat zone, or after a period of continuous hospitalization, to file a state income tax return or perform other acts related to the department, as would constitute timely filing of the return or timely performance of other acts described in section 7508(a) of the Internal Revenue Code. For the purposes of this paragraph, "other acts related to the department" includes filing claims for refund for any tax administered by the department, making tax payments other than withholding payments, filing appeals on the tax matters, filing other tax returns, and performing other acts described in the department's rules. The additional time period allowed applies to the spouse of the individual described in this paragraph to the extent the spouse files jointly or separately on the combined return form with the individual or when the spouse is a party with the individual to any matter for which the additional time period is allowed. For the purposes of this paragraph, the Internal Revenue Code shall be interpreted to include the provisions of Pub. L. No. 102-2.

Sec. 4. This Act applies retroactively to August 2, 1990, for tax years ending on or after that date.

Sec. 5. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved May 22, 1991

CHAPTER 197

SHARED WORK UNEMPLOYMENT COMPENSATION PROGRAM

H.F. 589

AN ACT relating to the administration of a voluntary shared work unemployment compensation program administered by the department of employment services, and providing an effective date.

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

Section 1. **NEW SECTION. 96.36 VOLUNTARY SHARED WORK PROGRAM.**

1. An employer who wishes to participate in the shared work unemployment compensation program established under this section shall submit a written shared work plan in a form acceptable to the division for approval.

As a condition for approval by the division, a participating employer shall agree to furnish the division with reports relating to the operation of the shared work plan as requested by the division. The employer shall monitor and evaluate the operation of the established shared work plan as requested by the division and shall report the findings to the division.

2. The division may approve a shared work plan if all of the following conditions are met:

a. The employer has filed all reports required to be filed under this chapter for all past and current periods and has paid all contributions due for all past and current periods.