

CHAPTER 1031**WORKERS' COMPENSATION — BURIAL EXPENSES***H.F. 2276*

AN ACT relating to burial expenses under the workers' compensation law.

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

Section 1. Section 85.28, Code 1991, is amended to read as follows:
85.28 BURIAL EXPENSE.

When death ensues from the injury, the employer shall pay the reasonable expenses of burial of such employee, not to exceed ~~one~~ five thousand dollars, which shall be in addition to other compensation or any other benefit provided for in this chapter.

Approved April 6, 1992

CHAPTER 1032**BOXING AND WRESTLING MATCHES — REPORTS AND TAXES***H.F. 2392*

AN ACT relating to the time requirement for filing reports and paying taxes after a boxing or wrestling match has been conducted.

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

Section 1. Section 90A.7, subsection 1, Code Supplement 1991, is amended to read as follows:

1. ~~Every~~ A person conducting a boxing or wrestling match in this state shall, within ~~twenty-four hours~~ twenty days after ~~such~~ the match, furnish to the commissioner a written report, duly verified, showing the number of tickets sold for ~~such~~ the boxing or wrestling match, and the amount of gross proceeds of ~~such~~ the boxing or wrestling match, and ~~such~~ other matters as the commissioner may prescribe; and shall also within the same time period pay to the treasurer of state a tax of five percent of its total gross receipts, after deducting state sales tax, from the sale of tickets of admission to ~~such~~ the boxing or wrestling match.

Approved April 6, 1992