

established by each county. A pilot program shall not accept waste tires from tire dealers, distributors, or manufacturers, waste tire collection sites, waste tire haulers, or any other person who collects, stores, processes, or recycles waste tires for a profit. A county collecting waste tires shall not store the waste tires, but shall provide for the recycling, processing, or safe disposal of the waste tires collected, which shall not include disposal at a sanitary landfill.

7. Each county participating in the pilot program shall submit a report to the waste management authority division by September 1, 1993, which shall include an itemization of expenditures, a report of the volume of tires collected, and recommendations for the establishment of permanent waste tire collection programs or sites. Following receipt of the reports, the waste management authority division shall submit a compilation of the reports to the general assembly by January 15, 1994.

Sec. 7. **EFFECTIVE DATE.** This Act, being deemed of immediate importance, takes effect upon enactment.

Approved May 19, 1992

CHAPTER 1219

INTERNAL REVENUE CODE REFERENCES

H.F. 2401

AN ACT updating the Iowa Code reference to the federal Internal Revenue Code and providing retroactive applicability and effective dates.

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

Section 1. Section 422.3, subsection 5, Code Supplement 1991, is amended to read as follows:

5. "Internal Revenue Code" means the Internal Revenue Code of 1954, prior to the date of its redesignation as the Internal Revenue Code of 1986 by the Tax Reform Act of 1986, or means the Internal Revenue Code of 1986 as amended to and including January 1, ~~1991~~ 1992, whichever is applicable.

Sec. 2. This Act applies retroactively to January 1, 1991, for tax years beginning on or after that date.

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

Approved May 22, 1992