

CHAPTER 109**REPAIR OF OUT-OF-STATE COMMERCIAL VEHICLES**

S.F. 379

AN ACT providing for maintenance and repair of out-of-state commercial motor vehicles.

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

Section 1. **NEW SECTION.** 307.31 REPAIR OF OUT-OF-STATE COMMERCIAL MOTOR VEHICLES.

1. The operator of a commercial motor vehicle which is not registered within the state as required pursuant to chapter 321 or 326 or which does not have an interstate fuel permit, as required under chapter 452A, may enter the state and travel to a commercial vehicle dealer or repair facility and exit the state under the following circumstances:

a. If the commercial motor vehicle is entering the state solely for the purposes of maintenance and repair to the commercial motor vehicle and is exiting the state after having completed vehicle maintenance or repair.

b. If the operator has obtained a temporary entry or exit permit from the department.

c. If the commercial motor vehicle is unladen.

2. The department shall provide a temporary entry and exit permit to a commercial motor vehicle operator which authorizes the operator to enter and exit the state as allowed under this section. Any operator of a commercial motor vehicle who has in the operator's possession, the permit allowing entry into the state and exit from the state, shall not be charged with a registration violation under chapter 321 or 326 or with a motor vehicle fuel tax violation under chapter 452A, except for violations of section 452A.74A.

3. For purposes of this section, "commercial motor vehicle" means as defined in section 321.1, subsection 11, paragraph "e", subparagraph (2).

Approved May 2, 1997

CHAPTER 110**WORKFORCE DEVELOPMENT BOARD**

S.F. 460

AN ACT relating to membership on the workforce development board and providing an effective date.

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

Section 1. Section 84A.1A, subsection 1, Code 1997, is amended to read as follows:

1. An Iowa workforce development board is created, consisting of nine voting members appointed by the governor and ~~seven~~ eight ex officio nonvoting members. The ex officio nonvoting members are four legislative members; one president or the president's designee of the university of northern Iowa, the university of Iowa, or Iowa state university of science and technology, designated by the state board of regents on a rotating basis; one representative from the largest statewide public employees' organization representing state employees; one president or the president's designee of an independent Iowa college, appointed by the Iowa association of independent colleges and universities; and one superintendent or

the superintendent's designee of a community college, appointed by the Iowa association of community college presidents. The legislative members are two state senators, one appointed by the president of the senate, after consultation with the majority leader of the senate, and one appointed by the minority leader of the senate, after consultation with the president of the senate, from their respective parties; and two state representatives, appointed by the speaker after consultation with the majority and minority leaders of the house of representatives from their respective parties. Not more than five of the voting members shall be from the same political party. Of the nine voting members, one member shall represent a nonprofit organization involved in workforce development services, four members shall represent employers, and four members shall represent nonsupervisory employees. Of the members appointed by the governor to represent nonsupervisory employees, two members shall be from statewide labor organizations, one member shall be an employee representative of a labor management council, and one member shall be a person with experience in worker training programs. The governor shall consider recommendations from statewide labor organizations for the members representing nonsupervisory employees. The governor shall appoint the nine voting members of the board for a term of four years beginning and ending as provided by section 69.19, subject to confirmation by the senate, and the governor's appointments shall include persons knowledgeable in the area of workforce development.

Sec. 2. **EFFECTIVE DATE.** This Act, being deemed of immediate importance, takes effect upon enactment.

Approved May 2, 1997

CHAPTER 111

TAXATION OF SHAREHOLDERS OF SUBCHAPTER S CORPORATIONS

H.F. 306

AN ACT relating to the individual income tax by extending the special method of computation of tax for value-added S corporation shareholders to all S corporation shareholders and eliminating the refund limitation and including effective and retroactive applicability date provisions.

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

Section 1. Section 422.4, subsection 18, Code 1997, is amended by striking the subsection.

Sec. 2. Section 422.5, subsection 1, paragraph j, subparagraph (2), subparagraph subdivisions (a) and (c), Code 1997, are amended by striking the subparagraph subdivisions.

Sec. 3. Section 422.5, subsection 1, paragraph j, subparagraph (2), Code 1997, is amended to read as follows:

(2) The tax imposed upon the taxable income of a resident shareholder in ~~a value-added~~ an S corporation which has in effect for the tax year an election under subchapter S of the Internal Revenue Code and carries on business within and without the state may be computed by reducing the amount determined pursuant to paragraphs "a" through "i" by the amounts of nonrefundable credits under this division and by multiplying this resulting