

15E.301 Short title.

This division shall be known as and may be cited as the "*Endow Iowa Program Act*".

2003 Acts, 1st Ex, ch 1, §88, 93

[2003 enactment of section rescinded pursuant to *Rants v. Vilsack*, 684 N.W.2d 193]

2004 Acts, 1st Ex, ch 1001, §3, 4

2004 reaffirmation and reenactment is effective September 7, 2004, and is retroactively applicable to January 1, 2003, for tax years beginning on or after that date; 2004 Acts, 1st Ex, ch 1001, §4