

State Court B. Pass 5/26/87 (p. 492)

Senate File 270

JUDICIARY: Doyle, Chair, Mann and Hoit

See ... 7.107

Senate File 270

Judiciary and Law Enforcement: Sherzan, Chair, Siegrist.

SENATE FILE 270

BY HUTCHINS and HULTMAN

B. Pass 3/19/87 (p. 705) FILED FEB 6 1987

Passed Senate, Date 3-2-87 (p. 501) Passed House, Date 4-10-87 (p. 1255)

Vote: Ayes 46 Nays 0 Vote: Ayes 91 Nays 2

Approved April 20, 1987 (p. 1405)

A BILL FOR

1 An Act affirming and reenacting certain provisions affecting the  
2 tax laws, and providing an effective date.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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SF 270

1 Section 1. LEGISLATIVE FINDINGS. It is the finding of the  
2 general assembly that certain recent court cases have raised  
3 questions in regard to the proper enactment of certain  
4 provisions contained in Code editor's bills. It is the intent  
5 of the general assembly to resolve any doubt as to the  
6 validity of provisions enacted in the Code editor's bills of  
7 prior years. It is the position of the general assembly that  
8 all of the following provisions contained in Code editor's  
9 bills and all other provisions of the Code editor's bills were  
10 properly enacted in the Code editor's bills. Passage of an  
11 Act by the general assembly necessarily includes a finding by  
12 the general assembly that the Act embraced but one subject,  
13 and matters properly connected therewith; and that the subject  
14 is properly expressed in the title.

15 Sec. 2. Section 422.61, subsection 4, Code 1987, is  
16 affirmed and reenacted in accordance with the amendment to  
17 section 422.61, subsection 4, Code 1979, in 1980 Iowa Acts,  
18 chapter 1012, section 50, and including subsequent amendments  
19 and editorial changes.

20 Sec. 3. Section 422.45, subsection 2, Code 1987, is  
21 affirmed and reenacted in accordance with its enactment in  
22 1986 Iowa Acts, chapter 1238, section 21, and including any  
23 other 1986 amendments and editorial changes.

24 Sec. 4. This Act, being deemed of immediate importance,  
25 takes effect upon its enactment.

26 EXPLANATION

27 This bill affirms and reenacts certain provisions contained  
28 in Code correction bills enacted in 1980 and 1986 and enacts a  
29 statement of the general assembly's position that the bills  
30 are properly enacted. The bill is effective upon enactment.

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Sec. 4. This Act, being deemed of immediate importance, takes effect upon its enactment.

SENATE FILE 270

AN ACT

AFFIRMING AND REENACTING CERTAIN PROVISIONS AFFECTING THE TAX LAWS, AND PROVIDING AN EFFECTIVE DATE.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. LEGISLATIVE FINDINGS. It is the finding of the general assembly that certain recent court cases have raised questions in regard to the proper enactment of certain provisions contained in Code editor's bills. It is the intent of the general assembly to resolve any doubt as to the validity of provisions enacted in the Code editor's bills of prior years. It is the position of the general assembly that all of the following provisions contained in Code editor's bills and all other provisions of the Code editor's bills were properly enacted in the Code editor's bills. Passage of an Act by the general assembly necessarily includes a finding by the general assembly that the Act embraced but one subject, and matters properly connected therewith; and that the subject is properly expressed in the title.

Sec. 2. Section 422.61, subsection 4, Code 1987, is affirmed and reenacted in accordance with the amendment to section 422.61, subsection 4, Code 1979, in 1980 Iowa Acts, chapter 1012, section 50, and including subsequent amendments and editorial changes.

Sec. 3. Section 422.45, subsection 2, Code 1987, is affirmed and reenacted in accordance with its enactment in 1986 Iowa Acts, chapter 1238, section 21, and including any other 1986 amendments and editorial changes.

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JO ANN ZIMMERMAN  
President of the Senate

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DONALD D. AVENSON  
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 270, Seventy-second General Assembly.

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JOHN P. DWYER  
Secretary of the Senate

Approved April 20, 1987

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TERRY E. BRANSTAD  
Governor

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