

19 or original notice on such person under this section, and shall be  
 20 deemed to constitute the appointment of the secretary of state of the  
 21 state of Iowa to be the true and lawful attorney of such person upon  
 22 whom may be served all lawful process or original notice in actions  
 23 or proceedings arising from or growing out of such contract or tort.  
 24 The term "nonresident person" shall include any person who was, at  
 25 the time of the *contract or tort*, a resident of the state of Iowa but  
 26 who removed from the state before the commencement of such action  
 27 or proceedings and ceased to be a resident of Iowa or, a resident who  
 28 has remained continuously absent from the state for at least a period  
 29 of six months following commission of the tort. The making of the  
 30 contract or the committing of the tort shall be deemed to be the agree-  
 31 ment of such corporation or such person that any process or original  
 32 notice so served shall be of the same legal force and effect as if served  
 33 personally upon such defendant within the state of Iowa. The term  
 34 "resident of Iowa" shall include any Iowa corporation, any foreign  
 35 corporation holding a certificate of authority to transact business in  
 36 Iowa, any individual residing in Iowa, and any partnership or asso-  
 37 ciation one or more of whose members is a resident of Iowa.

Approved April 26, 1971.

Italics indicate new material added to existing statutes; brackets indicate deletions from existing statutes. However, see Editor's note, page iii.

## CHAPTER 267†

### COURT REPORTERS' NOTES

#### H. F. 42

AN ACT relating to shorthand notes of court reporters.

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

1 SECTION 1. Section six hundred twenty-two point fifty-two  
 2 (622.52), Code 1971, is amended as follows:  
 3 622.52 **Judicial record—state or federal courts.** A judicial record  
 4 of this state, including the filed certified shorthand notes of the official  
 5 court reporter as transcribed, or any court of the United States may  
 6 be proved by the production of the original, or a copy thereof certified  
 7 by the clerk or person having the legal custody thereof, authenticated  
 8 by his seal of office, if he has one.

Approved February 12, 1971.

†See Editor's note, page iii.

## CHAPTER 268

### PAYMENT OF COURT COSTS

#### H. F. 675

AN ACT relating to the payment of court costs.

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

1 SECTION 1. Section six hundred twenty-five point eighteen  
 2 (625.18), Code 1971, is amended as follows:

3 **625.18 Bill of costs on appeal.** In cases of appeals from [the district]  
 4 *a trial court*, the *supreme court* clerk, if final judgment is rendered  
 5 in the supreme court, shall make a complete bill of costs in [the court  
 6 below] *that court* which shall be filed in the office of the clerk of the  
 7 [supreme] *trial court* and taxed with the costs in the action therein.

1 SEC. 2. Section six hundred twenty-five point nineteen (625.19),  
 2 Code 1971, is amended as follows:

3 **625.19 Costs in supreme court.** When the costs accrued in the  
 4 supreme court and the *trial court* [below] are paid to the clerk of the  
 5 [supreme] *trial court*, he shall pay so much of them as accrued in the  
 6 *supreme court* [below] to the clerk of said court, and take his receipt  
 7 therefor.

1 SEC. 3. Section six hundred twenty-five point twenty (625.20),  
 2 Code 1971, is amended as follows:

3 **625.20 Duty of clerk [below].** On receiving such costs, the clerk  
 4 of the *supreme court* [below] shall charge himself with the money and  
 5 pay it to the persons entitled thereto.

Approved June 30, 1971.

Italics indicate new material added to existing statutes; brackets indicate deletions from existing statutes.  
 However, see Editor's note, page iii.

## CHAPTER 269

### PRIVATE FOUNDATIONS AND CHARITABLE TRUSTS

#### S. F. 347

AN ACT relating to private foundations and charitable trusts.

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

1 SECTION 1. This Act shall apply only to trusts which are private  
 2 foundations as defined in section five hundred nine (509) of the Inter-  
 3 nal Revenue Code of 1954, charitable trusts as described in section four  
 4 thousand nine hundred forty-seven (4947) (a) (1) of the Internal  
 5 Revenue Code of 1954, or split-interest trusts as described in section  
 6 four thousand nine hundred forty-seven (4947) (a) (2) of the Internal  
 7 Revenue Code of 1954. With respect to any such trust created after  
 8 December 31, 1969, this Act shall apply from such trust's creation.  
 9 With respect to any such trust created before January 1, 1970, this  
 10 Act shall apply only to such trust's federal taxable years beginning  
 11 after December 31, 1971.

1 SEC. 2. The trust instrument of each trust to which this Act ap-  
 2 plies shall be deemed to contain provisions prohibiting the trustee  
 3 from:

4 1. Engaging in any act of self-dealing, as defined in section four  
 5 thousand nine hundred forty-one (4941) (d) of the Internal Revenue  
 6 Code of 1954, which would give rise to any liability for the tax im-  
 7 posed by section four thousand nine hundred forty-one (4941) (a) of  
 8 the Internal Revenue Code of 1954;

9 2. Retaining any excess business holdings, as defined in section  
 10 four thousand nine hundred forty-three (4943) (c) of the Internal