This provision shall not apply to bonds, the interest or principal, or both, of which are payable out of special assessments against benefited properties.

Approved May 12, 1978

CHAPTER 1046 OLYMPIC COMPETITION

H. F. 2040

AN ACT to provide a paid leave of absence to compete in olympic competition.

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

Section 1. Chapter seventy-nine (79), Code 1977, as amended by Acts of the Sixty-seventh General Assembly, 1977 Session, chapter fifty (50) and 1977 Extraordinary Session, chapter one (1), is amended by adding the following new section:

NEW SECTION. The state and any political subdivisions of the state shall grant employees leave from employment to participate in olympic competition sanctioned by the United States olympic committee. Any leave granted shall not exceed the time required for actual participation in the competition, plus a reasonable time for travel to and return from the site of the competition, and a reasonable time for precompetition training at the site. The state or political subdivision shall compensate the employee at the employee's regular rate of pay during any leave granted. Pay for each week of leave shall not exceed the amount the employee would receive for a normal work week, and the employee shall not be paid for any day spent in olympic competition for which he or she would not ordinarily receive pay as part of his or her regular employment. The maximum leave granted per fiscal year under this section shall not exceed ninety days. Employees with approved leave shall retain all employment benefits throughout the leave of absence. The director of the Iowa merit employment commission shall promulgate rules for the implementation of this section.

There is hereby appropriated each year from the general fund of the state an amount necessary to reimburse a political subdivision for the costs incurred in granting a leave of absence to participate in olympic competition and training under the provisions of this section. Applications to the

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state comptroller upon forms provided by the state comptroller for reimbursement by a political subdivision shall be made quarterly for the periods ending September thirtieth, December thirty-first, March thirty-first, and June thirtieth. Reimbursement shall be forwarded to the political subdivisions by the state comptroller within fifteen days after receipt of the quarterly application.

Sec. 2. Nothing in this Act shall duplicate any federal plan for paid leave of absence to compete in or train for olympic competition.

Approved June 5, 1978

CHAPTER 1047

PAYROLL CHARITABLE CONTRIBUTIONS

S. F. 164

AN ACT authorizing the deduction from a state officer's or employee's wages or salary an amount for contribution to a qualifying charitable organization of the officer's or employee's choice.

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

Section 1. <u>NEW SECTION</u>. DEFINITIONS. As used in this Act, unless the context otherwise requires:

1. "Charitable organization" means an organization that is eligible to receive contributions which may be deducted on the contributor's Iowa individual tax return and that has been designated, at the request of one hundred or more eligible state officers and employees, or the number of employees required by subsection three (3) of this section, by a responsible official of the payroll system under which the officers or employees are compensated, to receive contributions pursuant to section two (2) of this Act.

2. "Enrollment period" means the time during which the charitable organization conducts an annual consolidated effort to secure funds.

3. "Number of persons required" means:

a. In the case of employees at the Iowa state university of science and technology and the state university of Iowa, one hundred or more participants.

b. In the case of employees at the university of northern Iowa, fifty or more participants.

c. In the case of employees at the Iowa school for the deaf and the Iowa braille and sight-saving school, twenty-

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