

educational program for either the high school or the junior high school in that district and shall not be less than the maximum tuition rate in that district. For the purpose of this section, high school means a school which commences with either grade nine or grade ten as determined by the board of directors of the district, and junior high school means the remaining grades commencing with grade seven.

Sec. 8. Section 282.17, Code 1983, is repealed.

Approved April 28, 1983

CHAPTER 32

ACCESS TO STATE TAX RETURNS

S.F. 369

AN ACT to authorize the director of revenue to provide state tax returns and return information to the auditor of state for auditing purposes.

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

Section 1. Section 422.72, subsection 1, Code 1983, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. The director of revenue shall provide state tax returns and return information to the auditor of state, to the extent that the information is necessary to complete the annual audit of the department of revenue required by section 11.2. The state tax returns and return information provided by the director shall remain confidential and shall not be included in any public documents issued by the auditor of state.

Sec. 2. This Act, being deemed of immediate importance, takes effect from and after its publication in *The Council Bluffs Nonpareil*, a newspaper published in Council Bluffs, Iowa, and in the *Marshalltown Times-Republican*, a newspaper published in Marshalltown, Iowa.

Approved April 22, 1983

Pursuant to the authority vested in the undersigned, Secretary of State of the State of Iowa, under the provisions of Section 3.9, Code of Iowa, 1983, there being no newspaper by the name of *The Council Bluffs Nonpareil*, published in Council Bluffs, Iowa, I hereby designate *The Daily Nonpareil*, published in Council Bluffs, Iowa to publish the foregoing Act, Senate File 369.

MARY JANE ODELL, *Secretary of State*

I hereby certify that the foregoing Act, Senate File 369 was published in *The Daily Nonpareil*, Council Bluffs, Iowa, on April 26, 1983 and in the *Marshalltown Times-Republican*, Marshalltown, Iowa on April 27, 1983.

MARY JANE ODELL, *Secretary of State*