

CHAPTER 245**FILM, TAPE AND DISC TAX EXEMPTION***S.F. 580*

AN ACT exempting from the state sales, services, and use tax the gross receipts from the rental of motion picture films, video and audio tapes and discs, records, photos, copy, scripts or other media used for the purpose of transmitting that which can be seen, heard or read under certain conditions.

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

Section 1. Section 422.45, Code 1985, is amended by adding the following new subsection: **NEW SUBSECTION.** The gross receipts from the rental of motion picture films, video and audio tapes, video and audio discs, records, photos, copy, scripts or other media used for the purpose of transmitting that which can be seen, heard or read, if either of the following conditions are met:

a. The lessee imposes a charge for the viewing or the rental of such media and the charge for the viewing or the rental is subject to taxation under this division or chapter 423.

b. The lessee broadcasts the contents of such media for public viewing or listening.

The exemption provided for in this subsection applies to all payments on or after July 1, 1984.

Approved May 31, 1985

CHAPTER 246**CORRECTION TO HOUSE FILE 730***S.F. 589*

AN ACT related to the licensure of dietitians.

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

Section 1. 1985 Iowa Acts, House File 730, section 7, is amended to read as follows:

SEC. 7. Section 147.80, Code 1985, is amended by adding the following new subsection:

NEW SUBSECTION. 21. License to practice dietetics ~~or nutrition~~ issued upon the basis of an examination given by the board of dietetic examiners, license to practice dietetics ~~or nutrition~~ issued under a reciprocal agreement, or renewal of a ~~licensed license~~ to practice dietetics ~~or nutrition~~.

Approved May 31, 1985