

4. In addition to all taxes imposed under this division, there is imposed upon each corporation doing business within the state a state minimum tax for tax preference equal to seventy percent of the state's apportioned share of the federal minimum tax. The state's apportioned share of the federal minimum tax is a percent equal to the ratio of the federal minimum tax on preferences attributable to Iowa to the federal minimum tax on all preferences. The director shall prescribe rules for the determination of the amount of the federal minimum tax on preferences attributable to Iowa which shall be based as much as equitably possible on the allocation and apportionment provisions of subsections 2 and 3. For purposes of this subsection, "federal minimum tax" means the federal minimum tax for tax preferences computed under sections 55 to 58, except section 57(a)(8), of the Internal Revenue Code of 1954 for the tax year.

Sec. 9. Section 422.35, Code 1985, is amended by adding the following new subsections:

NEW SUBSECTION. Add the combined net losses from passive farming activity in excess of twenty-five thousand dollars that offset income from other sources. Net losses under section 165 of the Internal Revenue Code of 1954, exclusive of net gains incurred passively from the operation of a farming business, as defined in section 464(e) of the Internal Revenue Code of 1954, are to be combined from businesses, rents, partnerships, corporations, estates or trusts except losses under sections 1211 and 1231 of the Internal Revenue Code of 1954. Farming activity is passive if the taxpayer does not materially participate in the activity nor provide substantial services to the farming business. A loss from an activity that is disallowed under this subsection shall be treated as a deduction allowable to that activity in the first succeeding tax year.

NEW SUBSECTION. Add the percentage depletion amount determined with respect to an oil, gas, or geothermal well using methods in section 613 of the Internal Revenue Code of 1954 that is in excess of the cost depletion amount determined under section 611 of the Internal Revenue Code of 1954.

Sec. 10. This Act is retroactive to January 1, 1986, for tax years beginning on or after that date.

Approved May 28, 1986

CHAPTER 1237

NONSUBSTANTIVE CODE CORRECTIONS

H.F. 2065

AN ACT relating to nonsubstantive Code corrections.

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

Section 1. Section 18.97, subsections 13 and 14, Code Supplement 1985, are amended by striking the subsections.

Sec. 2. Section 18.100, Code 1985, is amended to read as follows:
18.100 EXCHANGE.

The volumes delivered to the state law library shall be used for the purpose of effecting exchange with other states, foreign countries, and provinces, for similar reports. All books received in such exchange shall become a part of the state library.

Sec. 3. Section 69.3, Code Supplement 1985, is amended to read as follows:
69.3 POSSESSION OF OFFICE.

When a vacancy occurs in a public office, possession shall be taken of the office room, the

books, papers, and all things pertaining to the office, to be held until the qualification of a successor, as follows:

1. Of the office of the county auditor, by the county treasurer; ~~of.~~
2. Of the county treasurer, by the county auditor; ~~of.~~
3. Of any of the state officers, by the governor, or, in the absence or inability of the governor at the time of the occurrence, as follows:
 - a. Of the secretary of state, by the treasurer of state; ~~of.~~
 - b. Of the auditor of state, by the secretary of state; ~~of.~~
 - c. Of the treasurer of state, by the secretary of state and auditor of state, who shall make an inventory of the money and warrants in the office, sign ~~them~~ the inventory, and transmit the inventory it to the governor; and the secretary of state shall take the keys of the safe and desks, after depositing the books, papers, money and warrants in them, and the auditor of state shall take the key to the office room.

Sec. 4. Section 80.39, subsection 1, Code Supplement 1985, is amended to read as follows:

1. Personal property, except for ~~property subject to forfeiture~~, motor vehicles subject to sale pursuant to section 321.89, and seizable or forfeitable property subject to disposition pursuant to chapter 809A, which personal property is found or seized by, turned in to, or otherwise lawfully comes into the possession of the department of public safety and which the department does not own, shall be disposed of pursuant to this section. If by examining the property the owner or lawful custodian of the property is known or can be readily ascertained, the department shall notify the owner or custodian by certified mail directed to the owner's or custodian's last known address, as to the location of the property. If the identity or address of the owner cannot be determined, notice by one publication in a newspaper of general circulation in the area where the property was found is sufficient notice. ~~Publication A~~ published notice may contain multiple items.

Sec. 5. Section 111.11, subsection 2, Code 1985, is amended by striking the subsection.

Sec. 6. Section 123.19, subsection 2, Code Supplement 1985, is amended to read as follows:

2. At the time of applying for a certificate of compliance, each applicant shall file with the department the name and address of its authorized agent for service of process which shall remain effective until changed for another, and a list of names and addresses of all representatives, employees, or attorneys whom ~~they may have the applicant has~~ appointed in the state of Iowa to represent ~~them~~ it for any purpose. The listing of ~~such representatives, employees, or attorneys~~ shall be amended from time to time by the certificate holder as necessary to keep ~~such~~ the listing current with the department.

Sec. 7. Section 123.34, subsection 3, Code Supplement 1985, is amended to read as follows:

3. The fee for a fourteen-day liquor license, wine permit, or beer permit is ~~one-quarter one quarter~~ of the annual fee for that class of liquor license, wine permit, or beer permit. The fee for the privilege to sell on the two Sundays in the fourteen-day period is twenty percent of the price of the fourteen-day liquor license, wine permit, or beer permit.

Sec. 8. Section 154.3, subsection 7, Code Supplement 1985, is amended to read as follows:

7. ~~Persons A person~~ licensed in any state as an optometrist prior to January 1, 1986, who ~~apply applies~~ to be a therapeutically certified optometrist shall also be required to qualify as a certified licensed optometrist as defined in subsections 2, 3, and 4.

Sec. 9. Section 155.26, Code Supplement 1985, is amended to read as follows:

155.26 POSSESSION OF PRESCRIPTION DRUGS — SERIOUS MISDEMEANOR — EXCEPTIONS.

1. A person found in possession of a drug or medicine limited by law to dispensation by a prescription, unless the drug or medicine was so lawfully dispensed, is guilty of a serious misdemeanor. ~~This section~~

2. Subsection 1 does not apply to a licensed pharmacy, licensed wholesaler, physician, veterinarian, dentist, podiatrist, or therapeutically certified optometrist, or to a nurse acting under the direction of a physician, or to the board of pharmacy examiners, its officers, agents, inspectors, and representatives, ~~nor~~ or to a common carrier or messenger when transporting such a drug or medicine in the same unbroken package in which the drug or medicine was delivered to that person for transportation.

3. ~~This section~~ Subsection 1 does not apply to the possession by a certified licensed optometrist or therapeutically certified optometrist of those diagnostic or therapeutic agents which are authorized for use by certified licensed optometrists or therapeutically certified optometrists pursuant to section 154.1. The dispensing by pharmacists to certified licensed optometrists or therapeutically certified optometrists of those diagnostic or therapeutic agents which are authorized for their use pursuant to section 154.1 shall be is permitted.

Sec. 10. Section 220.6, subsection 4, Code 1985, is amended by striking the subsection.

Sec. 11. Section 234.9, Code Supplement 1985, is amended to read as follows:
234.9 COUNTY BOARD OF SOCIAL WELFARE.

The board of supervisors of each county shall appoint a county board of social welfare, which shall consist of three members in counties of less than thirty-three thousand population, not more than two of whom shall belong to the same political party, and both sexes shall be represented. The county board shall consist of five members in counties of ~~more than~~ thirty-three thousand or more population, not more than three of whom shall belong to the same political party, and both sexes shall be represented. At the discretion of the board of supervisors one or more of the members may be chosen from the membership of the board of supervisors. Annually the board of supervisors shall appoint the members of the county board who shall serve for one year and until their successors are appointed. If a vacancy occurs in the membership of the county board, other than by the expiration of a term, a member shall be appointed to fill the vacancy for the unexpired term. All appointments shall be made a part of the regular proceedings of the board of supervisors and shall be filed with the county auditor and with the state director.

Sec. 12. Section 236.3, unnumbered paragraph 2, Code Supplement 1985, is amended to read as follows:

If the plaintiff files an affidavit stating that the plaintiff does not have sufficient funds to pay the cost of filing and service, the petition shall be filed and service shall be made without payment of costs. If a petition is filed and service is made without payment of costs, the court shall determine at the hearing if the payment of costs would prejudice the ~~person's~~ plaintiff's financial ability to provide economic necessities for the plaintiff or the plaintiff's dependents. If the court finds that the payment of costs would not prejudice the ~~person's~~ plaintiff's financial ability to provide economic necessities for the plaintiff or the plaintiff's dependents, the court may order the plaintiff to pay the costs of filing and service. However, in making the determinations, the court shall not consider funds no longer available to the plaintiff as a result of the commencement of the action.

Sec. 13. Section 250.16, Code Supplement 1985, is amended to read as follows:
250.16 MARKERS FOR GRAVES.

The county commission of veteran affairs may furnish a suitable and appropriate metal marker, at a cost not exceeding fifteen dollars each, for the grave of each honorably discharged person, who served in the military or naval forces of the United States during any war, including World War I at any time between April 6, 1917, and November 11, 1918, both dates inclusive, World War II at any time between December 7, 1941, and December 31, 1946, both dates inclusive, the Korean Conflict at any time between June 25, 1950, and January 31, 1955, both dates inclusive, and the Vietnam Conflict at any time between August 5, 1964, and May 7, 1975, both dates inclusive, and who is buried within the limits of the ~~township~~ or

~~municipality county~~, to be placed at the individual's grave to permanently mark and designate the grave for memorial purposes. The expenses shall be paid from any funds raised as provided in this chapter.

Sec. 14. Section 259.3, Code 1985, is amended to read as follows:

259.3 STATE AGENCY.

The state board of public instruction constituting the state board for vocational education is hereby designated as the state board for the purpose of co-operating with the secretary of health, education, and welfare education in carrying out the provisions and the purposes of said the federal Aet acts cited in sections 259.1 and 259.2, providing for the vocational rehabilitation of persons disabled in industry or otherwise and is hereby designated to discharge the duties and exercise the powers hereinafter set forth in this chapter.

Sec. 15. Section 259.4, subsections 1, 3, and 13, Code 1985, are amended to read as follows:

1. Co-operate with the secretary of health, education, and welfare education in the administration of said Aet of Congress the federal acts cited in section 259.1.

3. Appoint such assistants as may be necessary to administer the provisions of this chapter and said Aet of Congress the federal acts cited in section 259.1 in this state and fix the compensation of such persons.

13. Make such rules and regulations as may be necessary for the administration of this chapter and said Aet of Congress the federal acts cited in section 259.1 within this state.

Sec. 16. Section 259.5, Code 1985, is amended to read as follows:

259.5 PLAN OF CO-OPERATION.

It shall be is the duty of the state board for vocational education and the state labor commissioner and the state industrial commissioner as administrator of the workers' compensation law to formulate a plan of co-operation in accordance with the provisions of this chapter and said Aet of Congress, such the federal acts cited in section 259.1. The plan to become shall be effective when approved by the governor of the state.

Sec. 17. Section 275.16, unnumbered paragraph 2, Code Supplement 1985, is amended to read as follows:

Votes of each member of an area education agency board in attendance shall be weighted so that the total number of votes eligible to be cast by members of each board in attendance shall be equal. However, if the joint boards cast a tie vote and are unable to agree to a decision fixing the boundaries for the proposed school corporation or to a decision to dismiss the petition, the time during which actions must be taken under section 275.15 shall be extended from five ten days to fifteen days after the conclusion of the hearing under section 275.15, and the joint board shall reconvene not less than ten and not more than fifteen days after the conclusion of the hearing. At the hearing the joint board shall reconsider its action and if a tie vote is again cast it is a decision granting the petition and changing the plans of any and all of the agency boards affected by the petition and fixing the boundaries for the proposed school corporation. The agency administrator shall at once publish the decision in the same newspaper in which the original notice was published.

Sec. 18. Section 281.9, subsection 1, paragraph d, Code Supplement 1985, is amended to read as follows:

d. Children requiring special education who are severely handicapped or who have multiple handicaps are assigned to a weighting of four and four-tenths for the school year commencing July 1, 1975.

Sec. 19. Section 321.1, subsection 43, unnumbered paragraph 1, Code Supplement 1985, is amended to read as follows:

43. "Chauffeur" means a person who operates a motor vehicle, including a school bus, in the transportation of persons for wages, compensation, or hire, or a person who operates a truck

tractor, road tractor, or any motor truck which is required to be registered at a gross weight classification exceeding five tons, or any such motor vehicle exempt from registration which would be within the gross weight classification if not so exempt. A person is not a chauffeur when the operation of the motor vehicle by the owner or operator is occasional and merely incidental to the ~~owner~~ owner's or operator's principal business.

Sec. 20. Section 321.104, subsections 3, 4, and 5, Code Supplement 1985, are amended to read as follows:

3. ~~A person who fails~~ To fail to surrender a certificate of title, registration card, or registration plates upon cancellation, suspension, or revocation of the certificate or registration by the department and notice as prescribed in this chapter.

4. ~~Any person whoever shall~~ To purport to sell or transfer a motor vehicle, trailer, or semitrailer without delivering to the purchaser or transferee ~~thereof~~ a certificate of title or a manufacturer's or importer's certificate ~~thereto~~ duly assigned to ~~such~~ the purchaser or transferee as provided in this chapter.

5. ~~Any person whoever shall~~ To violate any of the other provisions of this chapter or any lawful rules ~~promulgated~~ adopted pursuant to the ~~provisions~~ of this chapter.

Sec. 21. Section 331.421, subsection 2, Code 1985, is amended to read as follows:

2. "Rural county services" means the services which are primarily intended to benefit those persons residing in the county outside of incorporated city areas, including secondary road services, but excluding services financed by other statutory funds.

Sec. 22. Section 331.423, subsection 2, Code 1985, is amended to read as follows:

2. For rural county services, three dollars and ninety-five cents per thousand dollars of the assessed value of taxable property in the county outside of incorporated city areas.

Sec. 23. Section 403.17, subsection 9, Code Supplement 1985, is amended to read as follows:

9. "Blighted area" means an area of a municipality within which the local governing body of the municipality determines that ~~by reason of~~ the presence of a substantial number of slum, deteriorated, or deteriorating structures, defective or inadequate street layout, faulty lot layout in relation to size, adequacy, accessibility, or usefulness, insanitary or unsafe conditions, deterioration of site or other improvements, diversity of ownership, tax or special assessment delinquency exceeding the fair value of the land, defective or unusual conditions of title, or the existence of conditions which endanger life or property by fire and other causes, or any combination of these factors, substantially impairs or arrests the sound growth of a municipality, retards the provision of housing accommodations or constitutes an economic or social liability and is a menace to the public health, safety, or welfare in its present condition and use. A disaster area referred to in section 403.5, subsection 7, constitutes a "blighted area".

Sec. 24. Section 421.17, subsection 25, paragraph e, Code Supplement 1985, is amended to read as follows:

e. Upon notice of entitlement to a refund or rebate the clerk shall send written notification to the debtor of the clerk's assertion of its rights to all or a portion of the debtor's refund or rebate and the entitlement to recover the debt through the setoff procedure, the basis of the assertion, the opportunity to request that a joint income tax refund or rebate be divided between spouses, and the debtor's opportunity to give written notice of intent to contest the amount of the claim. The clerk shall send a copy of the notice to the department.

Sec. 25. Section 422.62, Code Supplement 1985, is amended to read as follows:

422.62 DUE AND DELINQUENT DATES.

The franchise tax is due and payable on the first day following the end of the taxable year of each financial institution, and is delinquent after the last day of the fourth month following the

due date or forty-five days after the due date of the federal tax return, excluding extensions of time to file, whichever is the later. Every financial institution shall file a return as prescribed by the director on or before the delinquency date. This section is effective for all taxable years ending on or after January 1, 1970. As to fiscal years ending prior to May 9, 1970, the time for filing a return is extended to the last day of the fourth month following that date.

Sec. 26. Section 422.73, subsection 2, unnumbered paragraph 2, Code Supplement 1985, is amended by striking the unnumbered paragraph.

Sec. 27. Section 450.3, unnumbered paragraph 1, Code Supplement 1985, is amended to read as follows:

The tax hereby imposed shall be collected upon the net market value and shall go into the general fund of the state to be determined as herein provided, of any property passing as follows:

Sec. 28. Section 453.25, unnumbered paragraph 2, Code Supplement 1985, is amended to read as follows:

The funds shall be used to receive and ~~disperse~~ disburse moneys pursuant to section 453.23, subsection 3, paragraph "d".

Sec. 29. Section 455B.171, subsections 26 and 28, Code Supplement 1985, are amended to read as follows:

26. "Reconstruction" of a water well means replacement or removal of all or a portion of the casing of a the water well.

28. "Construction" of a water well means the physical act or process of making a the water well including, but not limited to, siting, excavation, construction, and the installation of equipment and materials necessary to maintain and operate the well.

Sec. 30. Section 508B.1, subsection 5, Code Supplement 1985, is amended to read as follows:

5. "Policyholder" means a person, determined by the mutual company, who is ~~to~~ be the holder of a policy or annuity contract for the purposes of section 508B.3, subsection 1, 2, or 3.

Sec. 31. Section 508B.2, unnumbered paragraph 2, Code Supplement 1985, is amended to read as follows:

A plan of conversion may provide that a mutual company may convert into a domestic stock company, convert and merge, or convert and consolidate with a domestic stock company, as provided in chapter 491 or 496A, whichever is applicable. However, the mutual company is not required to comply with sections 491.102 through 491.105 or sections 496A.68 through 496A.70 relating to approval ~~or~~ of merger or consolidation plans by boards of directors and shareholders, if at the time of approval of the plan of conversion the board of directors approves the merger or consolidation and if at the time of approval of the plan by policyholders as provided in section 508B.6, the policyholders approve the merger or consolidation. This chapter supersedes any conflicting provisions of chapters 521 and 521A. A mutual company may convert, merge, or consolidate as part of a plan of conversion in which a majority or all of the common shares of the stock company are acquired by another corporation, which may be a corporation organized for that purpose, or in which the new stock company consolidates with a stock company to form another stock company.

Sec. 32. Section 508B.9, unnumbered paragraph 1, Code Supplement 1985, is amended to read as follows:

When the commissioner approves and the policyholders approve the conversion plan as provided in this chapter, the commissioner shall issue a new certificate of authority to the reorganized company effective on the date specified in the plan. The reorganized company is a continuation of the mutual life insurance company and the conversion shall not annul or modify

any of the mutual company's existing suits, contracts, or liabilities except as provided in the approved conversion plan. All rights, franchises, and interests of the mutual company in and to property, assets, and other interests shall be transferred to and shall vest in the reorganized company and the reorganized company shall assume all obligations and liabilities of the mutual company.

Sec. 33. Section 508B.15, Code Supplement 1985, is amended to read as follows:
508B.15 DUTIES OF SECRETARY OF STATE.

After approval of the conversion plan by the commissioner and the policyholders, the secretary of state shall accept for filing a verified copy of the amended articles of incorporation.

Sec. 34. Section 536.13, subsection 1, paragraph a, Code Supplement 1985, is amended to read as follows:

a. Classify regulated loans by a ~~regulation~~ rule according to a system of differentiation which will reasonably distinguish the classes of loans for the purposes of this chapter.

Sec. 35. Section 554.9404, subsection 1, Code Supplement 1985, is amended to read as follows:

1. If a financing statement covering consumer goods is filed on or after January 1, 1975, then within one month or within ten days following written demand by the debtor after there is no outstanding secured obligation and no commitment to make advances, incur obligations, or otherwise give value, the secured party must file with each filing officer with whom the financing statement was filed, a termination statement to the effect that the secured party no longer claims a security interest under the financing statement, which shall be identified by file number. If a financing statement covering farm products is filed, then within sixty days, or within ten days following written demand by the debtor, after there is no outstanding secured ~~objection~~ obligation and no commitment to make advances, incur obligations, or otherwise give value, the secured party shall file with each filing officer with whom the financing statement was filed, a termination statement to the effect that the secured party no longer claims a security interest under the financing statement, which shall be identified by file number. In other cases ~~whenever~~ if there is no outstanding secured obligation and no commitment to make advances, incur obligations, or otherwise give value, the secured party must on written demand by the debtor send the debtor, for each filing officer with whom the financing statement was filed, a termination statement to the effect that the secured party no longer claims a security interest under the financing statement, which shall be identified by file number. A termination statement signed by a person other than the secured party of record must be accompanied by a separate written statement of assignment signed by the secured party of record complying with section 554.9405, subsection 2, including payment of the required fee. If the affected secured party fails to file ~~such~~ a termination statement as required by this subsection, or to send such a termination statement within ten days after proper demand ~~therefor~~ for it, the affected secured party shall be is liable to the debtor for one hundred dollars, and in addition for any loss caused to the debtor by ~~such~~ the failure.

Sec. 36. Section 557A.11, subsection 1, paragraph a, subparagraph 4, Code Supplement 1985, is amended to read as follows:

(4) The filing of this document with the commission does not constitute approval of the sale or lease, or offer for sale or lease, by the state, commission, or any officer thereof, or indicate that the state, commission, or any officer thereof has in any way passed upon the merits of the offering."

Sec. 37. Section 649.5, Code 1985, is amended to read as follows:
649.5 DEMAND FOR QUITCLAIM — ATTORNEY'S FEES.

If a party, twenty days or more before bringing suit to quiet a title to real estate, shall ~~request~~ requests of the person holding an apparent adverse interest or right therein the execution of a quitclaim deed thereto, and shall also ~~tender~~ tenders to the person one dollar and

twenty-five cents to cover the expense of the execution and delivery of the deed, and if the person ~~shall refuse~~ refuses or ~~neglect~~ neglects to comply ~~therewith~~, the filing of a disclaimer of interest or right shall not avoid the costs in an action afterwards brought, and the court may, in its discretion, if the plaintiff succeeds, ~~tax assess~~, in addition to the ordinary costs of court, an attorney's fee for plaintiff's attorney, not exceeding twenty-five dollars if there is but a single tract not exceeding forty acres in extent, or a single lot in a city, involved, and forty dollars, if but a single tract exceeding forty acres and not more than eighty acres; ~~in~~. In cases in which two or more tracts are included that may not be embraced in one description, or single tracts covering more than eighty acres, or two or more city lots, a reasonable fee may be ~~taxed assessed~~, not exceeding, ~~however~~, proportionately, those ~~hereinbefore~~ provided for in this section.

Sec. 38. Section 650.16, Code 1985, is amended to read as follows:
650.16 COSTS.

The costs in the proceeding shall be ~~taxed assessed~~ as the court ~~shall think~~ deems just, and shall be a lien on the land or interest therein owned by the party or parties against whom they are ~~taxed assessed~~, so far as such land is involved in the proceeding.

Sec. 39. Section 651.4, Code 1985, is amended to read as follows:
651.4 COSTS ATTENDING TRANSCRIPT.

The costs of making and recording such transcript shall be ~~taxed assessed~~ as part of the costs in the case.

Sec. 40. Section 663.44, unnumbered paragraph 1, Code 1985, is amended to read as follows:

If the plaintiff is discharged, the costs shall be ~~taxed assessed~~ to the defendant, unless the defendant is an officer holding the plaintiff in custody under a commitment, or under other legal process, in which case the costs shall be ~~taxed assessed~~ to the county. If the plaintiff's application is refused, the costs shall be ~~taxed assessed~~ against the plaintiff, and, in the discretion of the court, against the person who filed the petition in the plaintiff's behalf.

Sec. 41. Section 656.2, subsection 1, paragraph d, Code 1985, is amended to read as follows:

d. Specify the amount of attorney fees claimed by the ~~vendee~~ vendor pursuant to section 656.7 and state that payment of the attorney fees is not required to comply with the notice and prevent forfeiture.

Sec. 42. Section 692.15, unnumbered paragraph 1, Code 1985, is amended to read as follows:

When it comes to the attention of a sheriff, police department, or other law enforcement agency that a public offense has been committed in its jurisdiction, it shall be the duty of the law enforcement agency to report information concerning such crimes to the bureau on a form to be furnished by the bureau not more than thirty-five days from the time the crime first comes to the attention of such law enforcement agency. These reports shall be used to generate crime statistics. The bureau shall submit statistics to the governor, legislature and ~~crime commission~~ criminal and juvenile justice planning agency on a quarterly and yearly basis.

Sec. 43. Section 714.22, subsections 1 and 2, Code Supplement 1985, are amended to read as follows:

1. File a bond or a bond is filed on their behalf by a parent corporation with the commissioner of public instruction as required by section 714.18, ~~subsection 2~~.

2. File an annual sworn statement, or such statement is filed on their behalf by a parent corporation, certified by a certified public accountant, showing all assets and liabilities of the trade or vocational school and the assets of a any parent corporation. The statement shall show the trade or vocational school's net worth, or the net worth of the parent corporation, to be not less than five times the amount of the bond required by section 714.18, ~~subsection 2~~. In the event that If a parent corporation files such the statement or its net worth is included therein in the statement to comply with this subsection, such the parent corporation shall appoint a registered agent and otherwise be is subject to section 714.18, subsection 2 and shall be is liable for the breach of any contract or agreement with students as well as liable for any fraud in connection therewith with the contract or agreement or for any violation of section 714.16 by such the trade or vocational school or any of its agents or salespersons.

Sec. 44. Section 805.6, subsection 6, Code Supplement 1985, is amended by striking the subsection.

Sec. 45. Section 816.3, Code 1985, is amended by adding the following new unnumbered paragraph preceding subsection 1:

NEW UNNUMBERED PARAGRAPH. A prosecution is not barred:

Sec. 46. Sections 322.26 and 327F.38, Code 1985, are repealed.

Approved May 29, 1986

CHAPTER 1238

CODE AND REORGANIZATION CORRECTIONS

H.F. 2066

AN ACT relating to Code corrections which adjust and correct earlier omissions and inaccuracies, remove inconsistencies, and reflect or alter current practices, and providing penalties.

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

Section 1. Section 14.21, unnumbered paragraph 2, Code Supplement 1985, is amended to read as follows:

The Code editor shall cause to be compiled, indexed, and published in loose-leaf form the Iowa court rules, which shall consist of all rules of ~~civil procedure, rules of criminal procedure, rules of appellate procedure, and supreme court rules prescribed by the supreme court.~~ The Code editor, in consultation with the superintendent of printing, shall cause to be printed and distributed supplements to the compilation on or before the effective date of either new rules, or amendments to or the repeal of existing rules. All expenses incurred by the Code editor under this paragraph shall be defrayed under section 14.22. There shall be established a price for the compilation of rules, and a separate price for each supplement. The price of the compilation and of supplements shall represent the costs of compiling and indexing, the amounts charged for printing and distribution, and a cost for labor determined jointly by the legislative council and rules review committee in consultation with the state printer. On request a single copy of each compilation and of each supplement shall be distributed free of charge to each of the persons or agencies referred to in section 18.97, subsections 1, 2, 5, 6, 7, 8 and 16.

Sec. 2. Section 17.22, unnumbered paragraph 1, Code 1985, is amended to read as follows:

The publications listed in this section shall be sold at a price to be established by dividing the total cost of printing, binding, distribution, and paper stock by the total number printed of each edition, and increasing the figure obtained by an amount, which represents all or any portion of compilation and editing labor costs, to be determined by the legislative council and rules review committee in consultation with the state printer.