

Sec. 2. Section 422.43, subsection 11, unnumbered paragraph 3, as enacted by 1992 Iowa Acts, Senate File 2116,* section 406, is amended by striking the unnumbered paragraph.

Sec. 3. Claims for refund of tax, interest, or penalty which arise as a result of the repeal of the state sales, services, and use taxes on consulting services under this Act shall not be allowed unless filed prior to October 1, 1992, notwithstanding any other provision of law.

Sec. 4. 1992 Iowa Acts, Senate File 2034,** section 40, if enacted by the Seventy-fourth General Assembly, 1992 Session, is amended to read as follows:

SEC. 40. Section 18 of this Act is retroactively applicable to January effective July 1, 1992, for tax years beginning on or after that date.

Sec. 5. This Act, being deemed of immediate importance, takes effect upon enactment. Sections 1 and 2 of this Act apply retroactively to April 1, 1992.

Approved May 28, 1992

CHAPTER 1002
GOVERNMENT ETHICS
S.F. 2384

AN ACT relating to the date upon which the current gift law is repealed and providing an effective date.

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

Section 1. 1992 Iowa Acts, House File 2466,*** section 5, unnumbered paragraphs 1 and 2, which constitute the amending clause and the Code section number and headnote, if enacted by the Seventy-fourth General Assembly, 1992 Session, are amended by striking the paragraphs and inserting in lieu thereof the following:

NEW SECTION. 68B.5A TWO-YEAR BAN ON LOBBYING ACTIVITIES AFTER SERVICE.

Sec. 2. 1992 Iowa Acts, House File 2466,*** section 39, if enacted by the Seventy-fourth General Assembly, 1992 Session, is amended to read as follows:

SEC. 39. Section 56.10A, Code 1991, is repealed effective July 1, 1992, and section 68B.5, Code 1991, is repealed effective December 31, 1992.

Sec. 3. This Act takes effect July 1, 1992.

Approved June 2, 1992

*Chapter 1232 herein
**Vetoed by Governor
***Chapter 1228 herein