

Sec. 4. Section 422.45, subsection 16, Code Supplement 1991, is amended to read as follows:

16. Gross receipts from the sale of oxygen ~~prescribed by a licensed physician or surgeon, osteopath, or osteopathic physician or surgeon~~ or oxygen equipment for human use or consumption.

Sec. 5. RETROACTIVE APPLICABILITY. This Act is retroactively applicable to January 1, 1987. Claims for refund of tax, interest, or penalty which arise under this Act occurring between January 1, 1987, and June 30, 1992, shall not be allowed unless filed prior to December 31, 1992, notwithstanding any other provision of law.

Approved April 29, 1992

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## CHAPTER 1190

### PROPERTY TAX EXEMPTION FOR CERTAIN INSTITUTIONS IN CERTAIN COUNTIES

*H.F. 2464*

**AN ACT** relating to the abatement or refund of property taxes for certain institutions in certain counties and providing an effective date.

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

Section 1. Notwithstanding any other provision of law, the board of supervisors of a county with a population of at least one hundred sixty-five thousand but not more than one hundred seventy-five thousand shall abate the property taxes due and payable or refund the property taxes and any interest and penalties, if paid, which were due and payable in the fiscal years beginning July 1, 1990, and July 1, 1991, of an institution described in section 427.1, subsection 9, which were imposed on the grounds and buildings of the institution, and where the previous and present institutions which owned the grounds and buildings failed to timely file for an exemption from property taxes payable in the fiscal years beginning July 1, 1990, and July 1, 1991.

This section is repealed August 15, 1992.

Sec. 2. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved April 29, 1992