

9. ~~No~~ A person shall not sign or affix a partnership, ~~or~~ corporation, or limited liability company name to any opinion attesting to the reliability of any representation in regard to any person or organization embracing financial information or facts respecting compliance with conditions established by law or contract, including but not limited to statutes, ordinances, regulations, grants, loans and appropriations, ~~unless~~ except the name of a partnership, or corporation, or limited liability company holds holding a current permit issued under section 542C.20 and with all of its offices in this state for the practice of certified public accounting are maintained and registered as required under section 542C.19.

10. A person shall not assume or use the title or designation "certified public accountant" or "public accountant" in conjunction with names indicating or implying that there is a partnership, ~~or~~ corporation, or limited liability company or in conjunction with the designation "and company", "and co.", or a similar designation, if in any such case, there is in fact no bona fide partnership, ~~or~~ corporation, or limited liability company registered under section 542C.18; however, a sole proprietor or partnership lawfully using such a title or designation on July 1, 1975, may continue to do so if the sole proprietor or partnership otherwise complies with the provisions of this chapter.

Sec. 10. Section 542C.26, Code 1993, is amended to read as follows:  
542C.26 EMPLOYEES OF ACCOUNTANTS.

This chapter does not prohibit any person not a certified public accountant or accounting practitioner from serving as an employee of, or an assistant to, a certified public accountant or accounting practitioner, or partnership, ~~or~~ corporation, or limited liability company composed of certified public accountants or accounting practitioners, holding a permit to practice issued under section 542C.20, or a foreign accountant registered under section 542C.17; however, the employee or assistant shall not issue any accounting or financial statement over the employee's or assistant's name.

Sec. 11. Section 542C.31, unnumbered paragraph 2, Code 1993, is amended to read as follows:

~~No such~~ A statement, record, schedule, working paper, or memoranda, shall not be sold, transferred or bequeathed, without the consent of the client or the client's personal representative or assignee, to anyone other than one or more surviving partners or new partners of the accountant or to the accountant's corporation or limited liability company.

Approved April 5, 1993

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## CHAPTER 20

### PROTECTION OF NONGAME SPECIES

*H.F. 346*

**AN ACT** relating to the protection of nongame species.

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

Section 1. Section 481A.42, Code 1993, is amended to read as follows:

481A.42 NONGAME PROTECTED — EXCLUSION.

Protected nongame species include wild fish, wild birds, wild bats, wild reptiles, and wild amphibians, an egg, a nest ~~in current use~~, a dead body or part of a dead body, and a product made from part of a body of a wild fish, wild bird, wild bat, wild reptile, or wild amphibian. However, nongame does not include game, fish that may be taken pursuant to regulations established under the Code or departmental rule, fur-bearing animals, turtles, or frogs, as defined in this chapter. The commission shall designate by rule those species of nongame

which by their abundance or habits are declared a nuisance, and these species shall not be protected. Rules adopted shall include, but are not limited to, a provision that states that any bat, except for the Indiana bat, which is found within a building that is occupied by human beings is not a protected nongame species.

Approved April 5, 1993

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## CHAPTER 21

### BEES AND BEEKEEPING

*H.F. 401*

**AN ACT** relating to bees and beekeeping, repealing a section, and making penalties applicable.

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

Section 1. Section 160.1A, subsection 2, Code 1993, is amended by striking the subsection.

Sec. 2. Section 160.1A, Code 1993, is amended by adding the following new subsection:  
**NEW SUBSECTION. 5.** "Package" means a shipping cage exclusively containing adult bees, without beeswax combs.

Sec. 3. Section 160.2, Code 1993, is amended to read as follows:  
**160.2 DUTIES.**

The state apiarist shall ~~give~~ do all of the following:

a. Give lectures and demonstrations in the state on the production of honey, the care of the apiary, the marketing of honey, and upon other kindred subjects relative to the care of bees and the profitable production of honey; ~~shall examine.~~

b. Examine bees, combs, and ~~appliances~~ equipment in any locality which the apiarist may suspect of being African in origin or ~~infected~~ infested with a parasite or foulbrood or any other contagious or infectious disease common to bees; ~~and shall regulate.~~

c. Regulate bees, combs, and used ~~appliances~~ equipment moving across state borders.

Sec. 4. Section 160.5, unnumbered paragraph 3, Code 1993, is amended to read as follows:

A person who desires to move a colony, ~~package~~, or a used ~~appliance~~ equipment with combs into this state shall apply to the state apiarist for a written entry permit at least sixty days prior to the proposed entry date. A statement must accompany each application for an entry permit describing each offense related to beekeeping for which the person has been subject to a penalty by a state, federal, or foreign government. The written entry permit must accompany all such shipments when they enter the state. Entry into this state without a permit is unlawful and is punishable pursuant to section 160.14. However, entry requirements of this section shall not apply to a package shipped by the United States postal service.

Sec. 5. Section 160.5, subsection 1, Code 1993, is amended to read as follows:

1. A valid Iowa certificate of inspection must be on file with the department or a valid certificate of inspection or certificate of health dated within the last sixty days must have been submitted by the state apiarist or inspector of the state of origin indicating. A certificate must indicate the absence of any contagious diseases, parasites, or Africanized bees in the colony or package to be shipped.

Sec. 6. Section 160.6, Code 1993, is amended to read as follows:

**160.6 NOTICE TO TREAT, DISINFECT, REMOVE, OR DESTROY.**

A notice The state apiarist shall be issued by the state apiarist provide a notice in writing to any an owner of bees or bee supplies equipment infested with contagious diseases,