

c. "Prescription drug" means a drug intended to be dispensed to an ultimate user pursuant to a prescription drug order or medication order from a practitioner, or oxygen or insulin dispensed for human consumption with or without a prescription drug order or medication order.

d. "Ultimate user" means an individual who has lawfully obtained and possesses a prescription drug or medical device for the individual's own use or for the use of a member of the individual's household, or an individual to whom a prescription drug or medical device has been lawfully supplied, administered, dispensed, or prescribed.

Sec. 2. Section 422.45, subsections 13A, 14, 15, and 16, Code 1993, are amended by striking the subsections.

Sec. 3. 1992 Iowa Acts, chapter 1189, section 5, is repealed and the repeal applies retroactively to January 1, 1987. Any claims filed pursuant to 1992 Iowa Acts, chapter 1189, section 5, for the period between January 1, 1987, and June 30, 1992, shall not be allowed.

Approved May 11, 1993

CHAPTER 123

INCOME TAX — FILING REQUIREMENTS

H.F. 666

AN ACT relating to the requirement for filing a state individual income tax return and providing a retroactive applicability date provision.

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

Section 1. Section 422.13, subsection 1, unnumbered paragraph 1, Code 1993, is amended to read as follows:

A Except as provided in subsection 1A, a resident or nonresident of this state shall make a return, signed in accordance with forms and rules prescribed by the director, if any of the following are applicable:

Sec. 2. Section 422.13, subsection 1, paragraphs b and c, Code 1993, are amended to read as follows:

b. The individual is claimed as a dependent on another person's return and has net income of ~~three~~ four thousand dollars or more for the tax year from sources taxable under this division.

c. However, if that part of the net income of a nonresident which is allocated to Iowa pursuant to section 422.8, subsection 2 is less than ~~five hundred~~ one thousand dollars the nonresident is not required to make and sign a return.

Sec. 3. Section 422.13, Code 1993, is amended by adding the following new subsection:

NEW SUBSECTION. 1A. Notwithstanding any other provision in this section, a resident of this state is not required to make and file a return if the person's net income is equal to or less than the appropriate dollar amount listed in section 422.5, subsection 2, upon which tax is not imposed. A nonresident of this state is not required to make and file a return if the person's total net income in section 422.5, subsection 1, paragraph "j", is equal to or less than the appropriate dollar amount provided in section 422.5, subsection 2, upon which tax is not imposed. For purposes of this subsection, the amount of a lump sum distribution subject to separate federal tax shall be included in net income for purposes of determining if a resident is required to file a return and the portion of the lump sum distribution that is allocable to Iowa is included in total net income for purposes of determining if a nonresident is required to make and file a return.

Sec. 4. This Act applies retroactively to January 1, 1993, for tax years beginning on or after that date.

Approved May 11, 1993

CHAPTER 124

CONSUMER CREDIT TRANSACTIONS – DELINQUENCY CHARGES

H.F. 382

AN ACT relating to delinquency charges on, and the conversion of, certain consumer transactions.

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

Section 1. Section 537.2502, subsection 1, paragraph a, Code 1993, is amended to read as follows:

a. ~~One and one-half~~ Five percent of the unpaid amount of the installment, or a maximum of ~~five~~ twenty dollars.

Approved May 12, 1993

CHAPTER 125

ENHANCED 911 EMERGENCY TELEPHONE SERVICE

H.F. 388

AN ACT relating to establishing statewide implementation of 911 telephone services and providing for the funding of such services.

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

Section 1. Section 34A.2, subsection 6, paragraph e, Code 1993, is amended to read as follows:

e. A statement of estimated costs to be incurred by the joint E911 service board, including separate estimates of the following:

(1) Nonrecurring costs, including, but not limited to, public safety answering points, network equipment, software, database, addressing, initial training, and other capital and start-up expenditures, including the purchase or lease of subscriber names, addresses, and telephone information from the local exchange service provider.

(2) Recurring costs, including, but not limited to, network access fees and other telephone charges, software, equipment, and database management, and maintenance, including the purchase or lease of subscriber names, addresses, and telephone information from the local exchange service provider. Recurring costs shall not include personnel costs for a public safety answering point.

Costs are limited to nonrecurring and recurring costs directly attributable to the provision of 911 emergency telephone communication service and may include costs for portable and vehicle radios, communication towers, and other radios and equipment permanently located at the public safety answering point. Costs do not include expenditures for any other purpose,