

CHAPTER 1016**SALES AND USE TAX EXEMPTION FOR MEDICAL DEVICES***H.F. 2102*

AN ACT relating to the exemption from the state sales tax for certain medical devices and providing a retroactive applicability provision.

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

Section 1. Section 422.45, subsection 13, paragraph a, Code Supplement 1993, is amended to read as follows:

a. "Medical device" means equipment or a supply, intended to be prescribed by a practitioner, including orthopedic or orthotic devices. However, "medical device" also includes prosthetic devices, ostomy, urological, and tracheostomy equipment and supplies, and diabetic testing materials, hypodermic syringes and needles, anesthesia trays, biopsy trays and biopsy needles, cannula systems, catheter trays and invasive catheters, dialyzers, drug infusion devices, fistula sets, hemodialysis devices, insulin infusion devices, interocular* lenses, irrigation solutions, intravenous administering sets, solutions and stopcocks, myelogram trays, nebulizers, small vein infusion kits, spinal puncture trays, transfusion sets, venous blood sets, and oxygen equipment, intended to be dispensed for human use with or without a prescription to an ultimate user.

Sec. 2. **RETROACTIVE APPLICABILITY.** This Act applies retroactively to July 1, 1993, for sales made on or after that date.

Sec. 3. **REFUNDS.** Claims for refund of tax, interest, or penalty which arise as a result of the enactment of the amendment to section 422.45, subsection 13, in section 1 of this Act, for the sale of medical devices occurring between July 1, 1993, and June 30, 1994, shall be limited to five thousand dollars in the aggregate and shall not be allowed unless filed prior to June 30, 1995, notwithstanding any other provision of law. If the amount of claims total more than five thousand dollars in the aggregate, the department of revenue and finance shall prorate the five thousand dollars among all the claims.

Approved March 28, 1994

CHAPTER 1017**REGULATION OF ALCOHOLIC BEVERAGES LICENSEES AND PERMITTEES***H.F. 2115*

AN ACT relating to the regulation of alcoholic beverages licensees and permittees, by providing for the imposition, suspension, and revocation of civil penalties, by establishing a broker's permit and annual fee, by eliminating the alcoholic liquor wholesaler license and bond, by prohibiting certain gifts of liquor, by making other properly related amendments, and subjecting violators to existing penalties.

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

Section 1. Section 123.3, Code Supplement 1993, is amended by adding the following new subsection:

NEW SUBSECTION. 8A. "Broker" means a person who represents or promotes alcoholic liquor within the state on behalf of the holder of a distiller's certificate of compliance through an agreement with the distiller, and whose name is disclosed on a distiller's current certificate of compliance as its representative in the state. An employee of the holder of a distiller's certificate of compliance is not a broker.

*"Intraocular" probably intended

Sec. 2. Section 123.39, subsection 1, paragraph a, Code Supplement 1993, is amended to read as follows:

1. a. The administrator or the local authority may suspend a ~~liquor control license, wine permit, or beer permit~~ issued pursuant to the chapter for a period not to exceed one year, revoke the license or permit, or impose a civil penalty not to exceed one thousand dollars per violation. Before suspension, revocation, or imposition of a civil penalty, the ~~licensee~~ license or permit holder shall be given written notice and an opportunity for a hearing. The administrator may appoint a member of the division or may request an administrative law judge from the department of inspections and appeals to conduct the hearing and issue a proposed decision. Upon the motion of a party to the hearing or upon the administrator's own motion, the administrator may review the proposed decision in accordance with chapter 17A. Upon review of the proposed decision, the administrator may affirm, reverse, or modify the proposed decision. A ~~liquor control licensee, wine, or beer permittee~~ aggrieved by a decision of the administrator may seek judicial review of the administrator's decision in accordance with chapter 17A.

Sec. 3. Section 123.42, Code 1993, is amended by striking the section and inserting in lieu thereof the following:

123.42 BROKER'S PERMIT.

1. Prior to representing or promoting a distiller's alcoholic liquor products in the state, the broker shall make application to the administrator on forms provided by the division for a broker's permit. The administrator may in accordance with this chapter issue a broker's permit which shall be valid for one year from the date of issuance unless it is sooner suspended or revoked for a violation of this chapter. A broker's permit is valid throughout the state, and a broker who represents more than one distiller is required to obtain only one broker's permit.

2. The annual fee for a broker's permit is twenty-five dollars.

3. An employee of a broker is not required to apply for or hold a broker's permit.

4. The holder of a distiller's certificate of compliance is not required to appoint a broker to represent its alcoholic liquor products in the state. If the holder of a distiller's certificate of compliance appoints a broker to represent its alcoholic liquor products in the state, the name and address of the broker shall be disclosed on the distiller's application for a certificate of compliance, and the requirements in this section shall apply to the appointed broker.

Sec. 4. Section 123.43, Code 1993, is amended to read as follows:

123.43 CONDITIONS — BOND.

As a condition precedent to the approval and granting of any a license to a manufacturer or wholesaler, there the applicant for a manufacturer's license shall be filed with the division file a statement under oath with the division that the applicant is a bona fide manufacturer or wholesaler of alcoholic liquors, and that the applicant will faithfully observe and comply with all laws, rules and regulations of the division and that the applicant will in all respects comply with the provisions of this chapter, together with a bond in the penal sum of five thousand dollars for a manufacturer and one thousand dollars for a wholesaler with a surety to be approved by the administrator; said bond to be in favor of the state of Iowa for the benefit of the state in case of any violation of this chapter governing the manufacture and sale of alcoholic liquor. An applicant for a manufacturer's license shall post a bond in the penal sum of five thousand dollars with surety approved by the administrator. The bond may be forfeited to the state for a violation of the chapter.

Sec. 5. Section 123.44, Code 1993, is amended to read as follows:

123.44 GIFT OF LIQUORS PROHIBITED.

A manufacturer or wholesaler broker shall not give away any alcoholic liquor of any kind or description at any time in connection with the manufacturer's or wholesaler's broker's business except for testing or sampling purposes only. A manufacturer, vintner, broker, wholesaler, or importer, organized as a corporation pursuant to the laws of this state or any other state, who deals in alcoholic liquor, wine, or beer subject to regulation under this chapter shall not

offer or give anything of value to ~~any~~ a commission member, official or employee of the division, or directly or indirectly contribute in any manner any money or thing of value to ~~any~~ a person seeking a public or appointive office or ~~any~~ a recognized political party or a group of persons seeking to become a recognized political party.

Sec. 6. Section 123.124, Code 1993, is amended to read as follows:

123.124 PERMITS — CLASSES.

Permits for the manufacture and sale, or sale of beer shall be divided into four classes, known as class "A", special class "A", class "B", or class "C" permits. A class "A" permit allows the holder to manufacture and sell beer at wholesale. A holder of a special class "A" permit may only manufacture beer to be consumed on the licensed premises for which the person also holds a class "C" liquor control license or class "B" beer permit and to be sold to a class "A" permittee for resale purposes. A class "B" permit allows the holder to sell beer to consumers at retail for consumption on or off the premises. A class "C" permit allows the holder to sell beer to consumers at retail for consumption off the premises.

Sec. 7. Section 123.132, Code 1993, is amended to read as follows:

123.132 AUTHORITY UNDER CLASS "C" PERMIT.

Any person holding The holder of a class "C" permit shall be allowed to sell beer to consumers at retail for consumption off the premises. Such The sales made pursuant to this section shall be made in original containers only. The holder of a class "C" permit or the permittee's agents or employees shall not sell beer to other retail license or permit holders knowing or having reasonable cause to believe that the beer will be resold in another licensed establishment.

Approved March 28, 1994

CHAPTER 1018

DEER AND WILD TURKEY HUNTING LICENSES

H.F. 2126

AN ACT amending the definition of tenant for eligibility for free deer and wild turkey hunting licenses.

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

Section 1. Section 483A.24, subsection 7, Code 1993, is amended to read as follows:

7. As used in this section a "farm unit" is all the parcels of land, not necessarily contiguous, which are operated as a unit for agricultural purposes and which are under the lawful control of the landowner or tenant, and a "tenant" is a person, other than the landowner or landowner's family, who resides on the farm unit and is actively engaged in the operation of the farm unit.

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