

Applications for a license under this section must be made within one hundred eighty days from the effective date of this Act. The governor shall determine if the initial appointees representing licensed athletic trainers would qualify for a license issued pursuant to section 152D.3.

Approved April 28, 1994

CHAPTER 1133

STATE TAX PROCEDURES, PRACTICES, AND PENALTIES

H.F. 2419

AN ACT relating to state tax procedures, practices, and penalties and providing effective and applicability date provisions.

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

Section 1. **NEW SECTION. 421.60 TAX PROCEDURES AND PRACTICES.**

1. **SHORT TITLE.** This section shall be known and may be cited as the "Tax Procedures and Practices Act".

2. **PROCEDURES AND PRACTICES.**

a. The department shall prepare a statement which sets forth in simple and nontechnical terms all of the following:

(1) The rights of a taxpayer and the obligations of the department during an audit.

(2) The procedures by which a taxpayer may appeal an adverse decision of the department, including administrative and judicial appeals.

(3) The procedures which the department may use in enforcing the tax laws, including notices of assessment and jeopardy assessment and the filing and enforcement of liens.

The statement prepared in accordance with this paragraph shall be distributed by the department to all taxpayers at the first contact by the department with respect to the determination or collection of any tax, except in the case of simply providing tax forms.

b. The department shall furnish to the taxpayer, before or at the time of issuing a notice of assessment or denial of a refund claim, an explanation of the reasons for the assessment or refund denial. An inadequate explanation shall not invalidate the notice. For purposes of this section, an explanation by the department shall be sufficient where the amount of tax, interest, and penalty is stated together with an attachment setting forth the computation of the tax by the department.

c. If the notice of assessment or denial of a claim for refund relates to a tax return filed pursuant to section 422.14 or chapter 450, 450A, or 451, by the taxpayer which designates an individual as an authorized representative of the taxpayer with respect to that return, or if a power of attorney has been filed with the department by the taxpayer which designates an individual as an authorized representative of the taxpayer with respect to any tax that is included in the notice of assessment or denial of a claim for refund, a copy of the notice together with any additional information required to be sent to the taxpayer shall be sent to the authorized representative as well.

If the department fails to mail a notice of assessment to the last known address of a taxpayer or fails to personally deliver such notice to a taxpayer, interest for the month such mailing or personal delivery fails to occur through the month of the correct mailing or personal delivery is waived.

If the department fails to mail a notice of assessment or denial of a claim for refund to the taxpayer's last known address or fails to personally deliver such notice to a taxpayer and, if applicable, to the taxpayer's authorized representative, the time period to appeal the notice of assessment or a denial of a claim for refund is suspended until the notice or claim denial is correctly mailed or personally delivered, or in any event, for a period not to exceed one year, whichever is the lesser period.

Collection activities, except where a jeopardy situation exists, shall be suspended and the statute of limitations for assessment or collection of the tax shall be tolled during the period in which interest is waived.

d. A taxpayer is permitted to designate in writing the type of tax and tax periods to which any voluntary payment relates, provided that separate written instructions accompany the payment. This paragraph does not apply to jeopardy assessments and does not apply if the department has to enforce collection of the payment.

e. Unless otherwise provided by law, all Iowa taxes which are administered by the department and which result in a refund shall accrue interest at the rate in effect under section 421.7 from the first day of the second calendar month following the date of payment or the date the return was due to be filed or was filed, whichever is the latest.

f. A taxpayer may appeal a refund claim to the director if a claim for refund has been filed and not denied by the department within six months of the filing of the claim. The filing of an appeal by a taxpayer shall not affect the ability of the department to examine and inspect a taxpayer's records.

g. A taxpayer may request in writing that a contested case proceeding be commenced by the department after a period of six months from the filing of a proper appeal by the taxpayer. The department shall file an answer within thirty days of receipt of the request and a contested case proceeding shall be commenced. In the case of an appeal of an assessment, failure to answer within the thirty-day time period and after a request has been made, shall result in the suspension of interest from the time that the department was required to answer until the date that the department files its answer. In the case of an appeal of a denial of a refund, failure to answer within the thirty-day time period, and after a request has been made, shall result in the accrual of interest payable to the taxpayer at double the rate in effect under section 421.7 from the time the department was required to answer until the date that the department files its answer.

h. A taxpayer who has failed to appeal a notice of assessment to the department within the time provided by law may contest the assessment by paying the tax, interest, and penalty, which in the case of divisible taxes might not be the entire liability and by filing a refund claim within the time period provided for filing such claim. The filing of a refund claim allows the time period for which the refund is claimed to be open to examination and to be open to offset, to zero, based upon any issue associated with the type of tax for which the refund is claimed and which has not up to that time been resolved between the taxpayer and the department, irrespective of whether the period of limitations to issue a notice of assessment has expired. The department may make this offset at any time until the department grants or denies the refund.

i. The director may, at any time, abate any unpaid portion of assessed tax, interest, or penalties which the director determines is erroneous, illegal, or excessive. The director shall prepare quarterly reports summarizing each case in which abatement of tax, interest, or penalties was made. However, the report shall not disclose the identity of the taxpayer.

j. The director shall adopt rules for setting times and places for taxpayer interviews and to permit any taxpayer to record the interviews.

k. If the determination that a return is incorrect is the result of an audit of the books and records of the taxpayer, the tax or additional tax, if any, shall be assessed and the notice of assessment to the taxpayer shall be given by the department within one year after the completion of the examination of the books and records.

l. The department shall annually report to the general assembly all areas of recurrent taxpayer noncompliance with rules or guidelines issued by the department and shall make recommendations concerning the noncompliance in the report.

3. **INSTALLMENT PAYMENTS.** The department may permit the payment of a delinquent tax on a deferred basis where the equities indicate that a deferred payment agreement would be in the interest of the state and that without a deferred payment agreement the taxpayer would experience extreme financial hardship. A deferred payment agreement shall include applicable penalty and interest at the rate in effect under section 421.7 on the unpaid balance of the liability.

4. **COSTS.**

a. A prevailing taxpayer in an administrative hearing or a court proceeding related to the determination, collection, or refund of a tax, penalty, or interest may be awarded reasonable litigation costs by the department, state board of tax review, or a court, incurred subsequent to the issuance of the notice of assessment or denial of claim for refund in the proceeding, based upon the following:

(1) The reasonable expenses of expert witnesses.

(2) The reasonable costs of studies, reports, and tests.

(3) The reasonable fees of independent attorneys or independent accountants retained by the taxpayer.

(4) An award for reasonable litigation costs shall not exceed twenty-five thousand dollars per case.

b. An award under paragraph "a" shall not be made with respect to a portion of the proceedings during which the prevailing taxpayer has unreasonably protracted the proceedings.

c. For purposes of this section, "prevailing taxpayer" means a taxpayer who establishes that the position of the state was not substantially justified and who has substantially prevailed with respect to the amount in controversy or has substantially prevailed with respect to the most significant issue or set of issues presented. The determination of whether a taxpayer is a prevailing taxpayer is to be determined in accordance with chapter 17A.

d. An award for reasonable litigation costs shall be paid to the taxpayer from the general fund of the state. For purposes of this subsection, there is appropriated from the general fund of the state an amount sufficient to pay each taxpayer entitled to an award under this subsection.

e. This subsection does not apply to the tax imposed by chapter 453B if the department relied upon information provided or action conducted by federal, state, or local officials or law enforcement agencies.

5. **DAMAGES.** Notwithstanding section 669.14, subsection 2, if the director or an employee of the department recklessly or intentionally disregards any tax law or rule in the collection of any tax, or if the director or an employee of the department knowingly or negligently fails to release a lien against or bond on a taxpayer's property, the taxpayer may file a claim in accordance with the Iowa tort claims Act, chapter 669, for damages against the state. However, the damages shall be limited to the actual direct economic damages suffered by the taxpayer as a proximate result of the actions of the director or employee, plus costs, reduced by the amount of such damages and costs as could reasonably have been mitigated by the taxpayer. The Iowa tort claims Act shall be the exclusive remedy for recovering damages resulting from such actions. This subsection does not apply to the tax imposed by chapter 453B.

6. **BURDEN OF PROOF.** The burden of proof with respect to assessments or denial of refunds in contested case proceedings shall be allocated as follows:

a. With respect to the issue of fraud with intent to evade tax, the burden of proof is upon the department. The burden of proof must be carried by clear and convincing evidence.

b. In a case where the assessment was not made within six years after the return became due, excluding any extension of time for filing, the burden of proof shall be upon the department. However, the burden of proof shall be upon the taxpayer where the determination of the department is the result of the final disposition of a matter between the taxpayer and the internal revenue service or where the taxpayer and the department have signed a waiver of the statute of limitations.

c. In all other cases, the burden of proof shall be upon the taxpayer who challenges the assessment or refund denial, except that, with respect to any new matter or affirmative defense,

the burden of proof shall be upon the department. For purposes of this provision, "new matter" means an adjustment not set forth in the computation of the tax in the assessment or refund denial as distinguished from a new reason for the assessment or refund denial. "Affirmative defense" is one resting on facts not necessary to support the taxpayer's case.

7. **EMPLOYEE EVALUATIONS.** It is unlawful to base a performance evaluation for an employee of the department on the total amount of assessments issued by that employee.

8. **REFUND OF UNTIMELY ASSESSED TAXES.** Notwithstanding any other refund statute, if it appears that an amount of tax, penalty, or interest has been paid to the department after the expiration of the statute of limitations for the department to determine and assess or collect the amount of such tax due, then the amount paid shall be credited against another tax liability of the taxpayer which is outstanding, if the statute of limitations for assessment or collection of that other tax has not expired or the amount paid shall be refunded to the person or, with the person's approval, credited to tax to become due. An application for refund or credit under this subsection must be filed within one year of payment. This subsection shall not be construed to prohibit the department from offsetting the refund claim against any tax due, if the statute of limitations for that other tax has not expired.

9. **NO APPLICABILITY TO REAL PROPERTY.** The provisions of this section do not apply to the assessment and taxation of real property.

Sec. 2. Section 422.4, Code 1993, is amended by adding the following new subsection:

NEW SUBSECTION. 10A. "Notice of assessment" means a notice by the department to a taxpayer advising the taxpayer of an assessment of tax due.

Sec. 3. Section 422.25, subsection 1, Code 1993, is amended to read as follows:

1. a. Within three years after the return is filed or within three years after the return became due, including any extensions of time for filing, whichever time is the later, the department shall examine ~~it~~ the return and determine ~~the correct amount of tax, and the amount determined by the department is the tax.~~ However, if the taxpayer omits from income an amount which will, under the Internal Revenue Code, extend the statute of limitations for assessment of federal tax to six years under the federal law, the period for examination and determination is six years. In addition to the applicable period of limitation for examination and determination, the department may make an examination and determination at any time within six months from the date of receipt by the department of written notice from the taxpayer of the final disposition of any matter between the taxpayer and the internal revenue service with respect to the particular tax year. In order to begin the running of the six-month period, the notice shall be in writing in any form sufficient to inform the department of the final disposition with respect to that year, and a copy of the federal document showing the final disposition or final federal adjustments shall be attached to the notice.

b. The period for examination and determination of the correct amount of tax is unlimited in the case of a false or fraudulent return made with the intent to evade tax or in the case of a failure to file a return. In lieu of the period of limitation for any prior year for which an overpayment of tax or an elimination or reduction of an underpayment of tax due for that prior year results from the carryback to that prior year of a net operating loss or net capital loss, the period is the period of limitation for the taxable year of the net operating loss or net capital loss which results in the carryback. ~~The burden of proof of additional tax owing under the six-year period, or unlimited period, is on the department.~~ If the tax found due is greater than the amount paid, the department shall compute the amount due, together with interest and penalties as provided in subsection 2, and shall ~~notify the taxpayer by mail a notice of assessment to the taxpayer and, if applicable, to the taxpayer's authorized representative of the total, which shall be computed as a sum certain if paid on or before the last day of the month in which the notice is postmarked, or on or before the last day of the following month if the notice is postmarked after the twentieth day of any month.~~ The notice shall also inform the taxpayer of the additional interest and penalty which will be added to the total due if not paid on or before the last day of the applicable month.

Sec. 4. Section 422.25, subsection 4, Code 1993, is amended to read as follows:

4. All payments received must be credited first, to the penalty and interest accrued, and then to the tax due. For purposes of this subsection, the department shall not reapply prior payments made by the taxpayer to penalty or interest determined to be due after the date of those prior payments, except that the taxpayer and the department may agree to apply payments in accordance with rules adopted by the director when there are both agreed and unagreed to items as a result of an examination.

Sec. 5. Section 422.28, Code 1993, is amended to read as follows:

422.28 REVISION OF TAX.

A taxpayer may appeal to the director for revision of the tax, interest, or penalties assessed at any time within sixty days from the date of the notice of the assessment of tax, additional tax, interest, or penalties. The director shall grant a hearing and if, upon the hearing, the director determines that the tax, interest, or penalties are excessive or incorrect, the director shall revise them according to the law and the facts and adjust the computation of the tax, interest, or penalties accordingly. The director shall notify the taxpayer by mail of the result of the hearing and shall refund to the taxpayer the amount, if any, paid in excess of the tax, interest, or penalties found by the director to be due, with interest after sixty days from the date of payment by the taxpayer at the rate in effect under section 421.7 for each month or a fraction of a month. ~~The director may, on the director's own motion at any time, abate any portion of tax, interest or penalties which the director determines is excessive in amount, or erroneously or illegally assessed. The director shall prepare quarterly reports, which shall be included in the annual statistical reports required under section 422.75, summarizing each case in which an abatement of tax, interest or penalties was made under this section, but a report shall not disclose the identity of the taxpayer.~~

Sec. 6. Section 422.29, subsection 2, Code 1993, is amended by striking the subsection and inserting in lieu thereof the following:

2. For cause and upon a showing by the director that collection of the tax in dispute is in doubt, the court may order the petitioner to file with the clerk a bond for the use of the respondent, with sureties approved by the clerk, in the amount of tax appealed from, conditioned that the petitioner shall perform the orders of the court.

Sec. 7. Section 422.54, subsections 1 and 2, Code 1993, are amended to read as follows:

1. As soon as practicable after a return is filed and in any event within five years after the return is filed, the department shall examine it, assess and determine the tax due if the return is found to be incorrect, and give notice to the taxpayer of ~~such the~~ assessment and determination as provided in subsection 2. The period for the examination and determination of the correct amount of tax is unlimited in the case of a false or fraudulent return made with the intent to evade tax or in the case of a failure to file a return. ~~If the determination that a return is incorrect is the result of an audit of the books and records of the taxpayer, the tax, or additional tax, if any is found due, shall be assessed and determined and the notice to the taxpayer shall be given by the department within one year after the completion of the examination of the books and records.~~

2. If a return required by this division is not filed, or if a return when filed is incorrect or insufficient and the maker fails to file a corrected or sufficient return within twenty days after the same is required by notice from the department, the department shall determine the amount of tax due from ~~such~~ information as the department may be able to obtain and, if necessary, may estimate the tax on the basis of external indices, such as number of employees of the person concerned, rentals paid by the person, stock on hand, or other factors. The department shall give notice of ~~such the~~ determination to the person liable for the tax. ~~Such~~ The determination shall ~~finally and irrevocably~~ fix the tax unless the person against whom it is assessed shall, within ~~thirty sixty~~ days after the giving of notice of ~~such the~~ determination, apply to the director for a hearing or unless the ~~director on the director's motion shall reduce the same taxpayer contests the determination by paying the tax, interest, and penalty and timely filing~~

a claim for refund. At such the hearing evidence may be offered to support such the determination or to prove that it is incorrect. After such the hearing the director shall give notice of the decision to the person liable for the tax.

Sec. 8. Section 424.10, subsection 2, Code 1993, is amended to read as follows:

2. If a return required by this chapter is not filed, or if a return when filed is incorrect or insufficient and the maker fails to file a corrected or sufficient return within twenty days after the return is required by notice from the department, the department shall determine the amount of charge due from such information as the department may be able to obtain and, if necessary, may estimate the charge on the basis of external indices or factors. The department shall give notice of such the determination to the person liable for the charge. ~~Such~~ The determination shall finally and irrevocably fix the charge unless the person against whom it is assessed shall, within thirty sixty days after the giving of notice of such the determination, apply to the director for a hearing or unless the director on the director's motion shall reduce the charge taxpayer contests the determination by paying the tax, interest, and penalty and timely filing a claim for refund. At such the hearing evidence may be offered to support such the determination or to prove that it is incorrect. After such the hearing the director shall give notice of the decision to the person liable for the charge.

If a depositor's, receiver's, or other person's challenge relates to the diminution rate, the burden of proof upon the challenger shall only be satisfied by clear and convincing evidence.

Sec. 9. Section 429.2, Code 1993, is amended by striking the section and inserting in lieu thereof the following:

429.2 APPEAL.

1. Notwithstanding the provisions of chapter 17A, the taxpayer shall have thirty days from the date of postmark of the notice of assessment to appeal the assessment to the state board of tax review. Thereafter, the proceedings before the state board of tax review shall conform to the provisions of subsection 2, section 421.1, subsection 4, and chapter 17A.

2. The following rules shall apply to the appeal proceedings in addition to those stated in section 421.1, subsection 4, and chapter 17A.

a. The department's assessment shall be presumed correct and the burden of proof shall be on the taxpayer with respect to all issues raised on appeal, including any challenge of the director's valuation.

b. The burden of proof must be carried by a preponderance of the evidence.

c. The board shall consider all evidence and witnesses offered by the taxpayer and the department, including, but not limited to, evidence relating to the proper valuation of the property involved.

d. The board shall make an independent determination of the value of the property based solely upon its review of the evidence presented.

e. Upon the request of a party the board shall set the case for hearing within one year of the date of the request, unless for good cause shown, by application and ruling thereon after notice and not ex parte, the hearing date is continued by the board.

Sec. 10. Section 429.3, Code 1993, is amended to read as follows:

429.3 JUDICIAL REVIEW.

Judicial review of the action of the state board of tax review may be sought by the taxpayer or the director of revenue and finance in accordance with the terms of chapter 17A.

Sec. 11. Section 450.94, subsection 3, Code 1993, is amended to read as follows:

3. If the amount paid is greater than the correct tax, penalty, and interest due, the department shall refund the excess with interest. Interest shall be computed at the rate in effect under section 421.7, under the rules prescribed by the director counting each fraction of a month as an entire month and the interest shall begin to accrue on the first day of the second calendar month following the date of payment or on the date the return was due to be filed or was filed, whichever is the latest. However, the director shall not allow a claim for refund or credit

that has not been filed with the department within three years after the tax payment upon which a refund or credit is claimed became due, or one year after the tax payment was made, whichever time is later. A determination by the department of the amount of tax, penalty, and interest due, or the amount of refund for excess tax paid, is final unless the person aggrieved by the determination appeals to the director for a revision of the determination within thirty sixty days from the postmark date of the notice of determination of tax, penalty, and interest due or refund owing or unless the taxpayer contests the determination by paying the tax, interest, and penalty and timely filing a claim for refund. The director shall grant a hearing, and upon the hearing the director shall determine the correct tax, penalty, and interest or refund due, and notify the appellant of the decision by mail. The decision of the director is final unless the appellant seeks judicial review of the director's decision under section 450.59 within sixty days after the postmark date of the notice of the director's decision.

Sec. 12. Section 452A.64, Code 1993, is amended to read as follows:

452A.64 FAILURE TO FILE RETURN — INCORRECT RETURN.

If a return required by this chapter is not filed, or if a return when filed is incorrect or insufficient and the filer fails to file a corrected or sufficient return within twenty days after the same is required by notice from the appropriate state agency, the appropriate state agency shall determine the amount of tax due. The determination shall be made from all information that the appropriate state agency may be able to obtain and, if necessary, the agency may estimate the tax on the basis of external indices. The appropriate state agency shall give notice of the determination to the person liable for the tax. The determination shall finally and irrevocably fix the tax unless the person against whom it is assessed shall, within thirty sixty days after the giving of notice of ~~such~~ the determination, apply to the director of the appropriate state agency for a hearing or unless the director reduces the assessment taxpayer contests the determination by paying the tax, interest, and penalty and timely filing a claim for refund. At the hearing, evidence may be offered to support the determination or to prove that it is incorrect. After the hearing, the director shall give notice of the decision to the person liable for the tax. The findings of the appropriate state agency as to the amount of fuel taxes, penalties and interest due from any person shall be presumed to be the correct amount and in any litigation which may follow, the certificate of the agency shall be admitted in evidence, shall constitute a prima-facie case and shall impose upon the other party the burden of showing any error in the findings and the extent thereof or that the finding was contrary to law.

~~The director may, on the director's own motion at any time, abate any portion of tax, interest or penalties which are determined to be excessive in amount or erroneously or illegally assessed.~~

Sec. 13. Section 453A.29, Code 1993, is amended to read as follows:

453A.29 NOTICE AND APPEAL.

The department shall notify any person assessed pursuant to section 453A.28 by sending a written notice of the determination ~~and assessment~~ by mail to the principal place of business of the person as shown on the person's application for permit, and if ~~no~~ an application was not filed by the person, to the person's last known address. A determination by the department of the amount of tax, penalty, and interest due, or the amount of refund for excess tax paid, is final, unless the person aggrieved by the determination appeals to the director for a revision of the determination within thirty sixty days from the postmark date of the notice of determination of tax, penalty, and interest or refund owing or unless the taxpayer contests the determination by paying the tax, interest, and penalty and timely filing a claim for refund. The director shall grant a hearing and upon the hearing, the director shall determine the correct tax, penalty, and interest or refund due and notify the appellant of the decision by mail. Judicial review of action of the director may be sought in accordance with the Iowa administrative procedure Act and section 422.29.

Sec. 14. Section 453A.46, subsection 4, Code 1993, is amended to read as follows:

4. The department shall notify any person assessed pursuant to this section by sending a written notice of the determination ~~and assessment~~ by mail to the principal place of business

of the person as shown on the person's application for permit, and if an application was not filed by the person, to the person's last known address. A determination by the department of the amount of tax, penalty, and interest due, or the amount of refund for excess tax paid, is final, unless the person aggrieved by the determination appeals to the director for a revision of the determination within ~~thirty~~ sixty days from the postmark date of the notice of determination of tax, penalty, and interest or refund owing or unless the taxpayer contests the determination by paying the tax, interest, and penalty and timely filing a claim for refund. The director shall grant a hearing and upon the hearing, the director shall determine the correct tax, penalty, and interest or refund due and notify the appellant of the decision by mail. Judicial review of action of the director may be sought in accordance with chapter 17A and section 422.29.

Sec. 15. Section 453A.48, subsection 5, Code 1993, is amended to read as follows:

5. Any person aggrieved by an order of the director fixing a tax, penalty or interest under section 453A.43 may, within ~~thirty~~ sixty days from the date of notice of the order, appeal to the board of review in the manner provided by law or unless the taxpayer contests the determination by paying the tax, interest, and penalty and timely filing a claim for refund. Judicial review of any other action of the director may be sought in accordance with the terms of the Iowa administrative procedure Act.

Sec. 16. EFFECTIVE DATES.

1. Section 1, subsection 2, paragraph "a", of this Act is effective for contacts made by the department on or after January 1, 1995.

2. Section 1, subsection 2, paragraphs "b" and "c", and section 1, subsections 4 and 6, of this Act are effective for notices of assessment or refund denials issued on or after January 1, 1995.

3. Section 1, subsection 2, paragraphs "h", "i", and "k", and subsection 8, and sections 2, 3, 5, and 7 through 15 of this Act are effective for notices of assessment issued on or after January 1, 1995.

4. Section 1, subsection 2, paragraph "d", of this Act is effective for designations made on or after January 1, 1995.

5. Section 1, subsection 2, paragraph "e", of this Act is effective to accrue interest on or after January 1, 1995.

6. Section 1, subsection 2, paragraph "f", of this Act is effective for refund claims filed on or after January 1, 1995.

7. Section 1, subsection 2, paragraph "g", of this Act is effective for appeals filed on or after January 1, 1995.

8. Section 1, subsection 2, paragraph "j", of this Act is effective for taxpayer interviews conducted on or after January 1, 1995.

9. Section 1, subsection 2, paragraph "l", of this Act is effective for annual reports for fiscal years ending June 30, 1995, and thereafter.

10. Section 1, subsection 3, of this Act is effective for deferred payment agreements made on or after January 1, 1995.

11. Section 1, subsection 5, of this Act is effective for actions of the director or a department employee that occur on or after January 1, 1995.

12. Section 1, subsection 7, of this Act is effective for evaluations made on or after January 1, 1995.

13. Section 1, subsection 9, of this Act is effective on January 1, 1995.

14. Section 4 of this Act is effective for payments made on or after January 1, 1995.

15. Section 6 of this Act is effective for petitions for judicial review filed on or after January 1, 1995.

Approved April 28, 1994