

CHAPTER 1147**USE OF MOBILE RADIO TRANSMITTERS FOR HUNTING***S.F. 2049*

AN ACT relating to the use of mobile radio transmitters for hunting or the tracking of dogs or birds of prey, and providing a penalty.

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

Section 1. Section 481A.24, Code Supplement 1993, is amended to read as follows:

481A.24 USE OF MOBILE RADIO TRANSMITTER PROHIBITED — EXCEPTION EXCEPTIONS.

1. For the purposes of this section:

a. “One-way mobile radio transmitter” means a radio capable of transmitting a signal only but not capable of transmitting a voice signal. The signal may be tracked or located by radio telemetry or located by an audible sound.

b. “Two-way mobile radio transmitter” means a radio capable of transmitting and receiving voice messages including, but not limited to, a citizen band radio or a cellular telephone.

2. A Except as otherwise provided in this section, a person who is hunting shall not use a one-way or two-way mobile radio transmitter to communicate the location or direction of game or fur-bearing animals or to coordinate the movement of other hunters. This section subsection does not apply to the hunting of coyotes except during the shotgun deer season as set by the commission under section 481A.38.

3. A licensed falconer may use a one-way mobile radio transmitter to recover a free-flying bird of prey properly banded and covered on the falconry permit.

4. A person hunting with the aid of a dog may use at any time a one-way mobile transmitter designed to track or aid in the recovery of the dog.

Sec. 2. Section 805.8, subsection 5, paragraphs c and d, Code Supplement 1993, are amended to read as follows:

c. For violations of sections 481A.6, 481A.21, 481A.22, 481A.24, 481A.26, 481A.50, 481A.56, 481A.60 through 481A.62, 481A.82, 481A.83, 481A.84, 481A.92, 481A.123, 482.7, 483A.7, 483A.8, 483A.23, and 483A.24, the scheduled fine is twenty-five dollars.

d. For violations of sections 481A.7, 481A.24, 481A.47, 481A.52, 481A.53, 481A.55, 481A.58, 481A.63, 481A.76, 481A.81, 481A.90, 481A.91, 481A.97, 481A.122, 481A.126, 481A.142, 482.8, and 483A.37, the scheduled fine is fifty dollars.

Approved May 4, 1994

CHAPTER 1148**FUR-BEARING ANIMALS AND OTHER WILDLIFE***S.F. 2071*

AN ACT relating to the taking of fur-bearing animals for the protection of public or private property.

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

Section 1. Section 481A.12, Code 1993, is amended to read as follows:

481A.12 SEIZURE OF WILDLIFE TAKEN OR HANDLED ILLEGALLY.

The director or any peace officer shall seize with or without warrant and take possession of, or direct the disposal of, any fish, furs, birds, or animals, or mussels, clams, or frogs, which

have been caught, taken, or killed at a time, in a manner, or for a purpose, or had in possession or under control, or offered for shipment, or illegally transported in the state or to a point beyond its borders, contrary to the Code. All fish, furs, birds, or animals, or mussels, clams, or frogs seized under this section may be relinquished to a representative of the commission or disposed of.

Sec. 2. Section 481A.87, Code 1993, is amended to read as follows:
481A.87 OPEN SEASONS.

Except as otherwise provided, a person shall not take, capture, kill, or have in possession a fur-bearing animal or any of its parts at any time except during the open season as set by the commission except where the killing, trapping, or ensnaring is for the protection of a person or public or private property with the prior written permission of a duly appointed representative of the commission. If prior permission is impractical or impossible to obtain and the fur-bearing animal represents a threat to a person, domestic animal, or private property, the fur-bearing animal may be taken without prior permission. All furbearing animals ~~so~~ and all parts thereof taken as provided in the section shall be disposed of on the site or shall be relinquished to a representative of the commission.

Approved May 4, 1994

CHAPTER 1149

TAXATION OF PENSION INCOME OF NONRESIDENTS

S.F. 2074

AN ACT exempting from state income taxation pension income earned by a nonresident of the state and providing a retroactive applicability date.

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

Section 1. Section 422.8, subsection 2, Code 1993, is amended to read as follows:

2. Nonresident's net income allocated to Iowa is the net income, or portion thereof, which is derived from a business, trade, profession, or occupation carried on within this state or income from any property, trust, estate, or other source within Iowa. However, income derived from a business, trade, profession, or occupation carried on within this state and income from any property, trust, estate, or other source within Iowa shall not include distributions from pensions, including defined benefit or defined contribution plans, annuities, individual retirement accounts, and deferred compensation plans or any earnings attributable thereto so long as the distribution is directly related to an individual's documented retirement and received while the individual is a nonresident of this state. If a business, trade, profession, or occupation is carried on partly within and partly without the state, only the portion of the net income which is fairly and equitably attributable to that part of the business, trade, profession, or occupation carried on within the state is allocated to Iowa for purposes of section 422.5, subsection 1, paragraph "j", and section 422.13 and income from any property, trust, estate, or other source partly within and partly without the state is allocated to Iowa in the same manner, except that annuities, interest on bank deposits and interest-bearing obligations, and dividends are allocated to Iowa only to the extent to which they are derived from a business, trade, profession, or occupation carried on within the state.

Sec. 2. This Act applies retroactively to January 1, 1994, for tax years beginning on or after that date.

Approved May 4, 1994