

However, ~~so long as there are unpaid local deferred patronage dividends of deceased members for prior years for a cooperative association other than a public utility as defined in section 476.1,~~ the amount ~~to be~~ currently payable in cash shall not exceed twenty percent of the allocation ~~during any period when unpaid local deferred patronage dividends of deceased members for prior years are outstanding.~~ Notwithstanding the twenty percent allocation limitation, the directors of a cooperative association or the articles of incorporation or bylaws of the association may specify any percentage or amount to be currently paid in cash to the estates of deceased natural persons who were members. All the remaining allocation not paid in cash shall be transferred to a revolving fund as provided in section 499.33 and credited to the members and subscribers. The credits in the revolving fund are referred to in this chapter as deferred patronage dividends.

Sec. 2. Section 499.33, Code 1995, is amended to read as follows:  
499.33 USE OF REVOLVING FUND.

1. The directors may use ~~the~~ a revolving fund to pay the obligations or add to the capital of the association or retire its preferred stock. In that event the deferred patronage dividends credited to members constitute a charge on the revolving fund, on future additions to the revolving fund, and on the corporate assets, subordinate to existing or future creditors and preferred stockholders. ~~Deferred~~ Except as otherwise provided in subsection 2, ~~deferred~~ patronage dividends for any year have priority over those for subsequent years. ~~However, prior~~

2. a. ~~Prior~~ to other payments of deferred patronage dividends or redemption of preferred stock held by members, the directors of ~~cooperative associations~~ a cooperative association, other than ~~those cooperative associations~~ a cooperative association which ~~are~~ is a public ~~utilities~~ utility as defined in section 476.1, shall pay local deferred patronage dividends and redeem local deferred patronage preferred stock of deceased natural persons who were members, and may pay deferred patronage dividends or may redeem preferred stock of deceased natural persons who were members or of members who become ineligible, without reference to the order of priority. ~~Directors~~

b. ~~The directors of cooperative associations~~ a cooperative association which ~~are~~ is a public ~~utilities~~ utility as defined in section 476.1 may pay deferred patronage dividends and redeem preferred stock of deceased natural persons who were members, and may pay all other deferred patronage dividends or redeem preferred stock of members ~~who become ineligible~~ without reference to priority.

3. Payment of deferred patronage dividends or the redemption of preferred stock of ~~ineligible members~~ shall be carried out to the extent and in the manner specified in the bylaws of the association.

Approved April 26, 1995

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## CHAPTER 107

### CRUELTY TO POLICE SERVICE DOGS

S.F. 66

AN ACT relating to cruelty to police service dogs and providing for enhanced penalties.

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

Section 1. Section 717B.9, subsections 1, 2, and 3, Code 1995, are amended to read as follows:

1. A person who knowingly, and willfully or maliciously torments, strikes, administers a nonpoisonous desensitizing substance to, or otherwise interferes with a police service dog, without inflicting serious injury on the dog, commits a ~~simple~~ serious misdemeanor.

2. A person who knowingly, and willfully or maliciously does any of the following commits a class "D" felony:

a. ~~tortures~~; Tortures a police service dog.

b. ~~injures~~ Injures, so as to disfigure or disable, a police service dog.

c. Sets a booby trap device for purposes of injuring, so as to disfigure or disable, or killing a police service dog.

d. Pays or agrees to pay a bounty for purposes of injury, so as to disfigure or disable, or killing a police service dog.

e. ~~kills, or~~ Kills a police service dog.

f. ~~administers~~ Administers poison to a police service dog, ~~commits a serious misdemeanor.~~

3. As used in this section, "police service dog" means a dog used by a peace officer or correctional officer in the performance of the officer's duties, whether or not the dog is on duty.

Approved April 27, 1995

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## CHAPTER 108

### PRACTICE OF PODIATRY

S.F. 152

**AN ACT** relating to the name of those persons who engage in the practice of podiatry.

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

Section 1. Section 124.101, subsections 1 and 23, Code 1995, are amended to read as follows:

1. "Administer" means the direct application of a controlled substance, whether by injection, inhalation, ingestion, or any other means, to the body of a patient or research subject by:

a. A practitioner, or in the practitioner's presence, by the practitioner's authorized agent; or

b. The patient or research subject at the direction and in the presence of the practitioner.

Nothing contained in this chapter shall be construed to prevent a physician, dentist, ~~podiatrist~~ podiatric physician, or veterinarian from delegating the administration of controlled substances under this chapter to a nurse, intern, or other qualified individual or, as to veterinarians, to an orderly or assistant, under the veterinarian's direction and supervision; all pursuant to rules adopted by the board.

23. "Practitioner" means either:

a. A physician, dentist, ~~podiatrist~~ podiatric physician, veterinarian, scientific investigator or other person licensed, registered or otherwise permitted to distribute, dispense, conduct research with respect to or to administer a controlled substance in the course of professional practice or research in this state.

b. A pharmacy, hospital or other institution licensed, registered, or otherwise permitted to distribute, dispense, conduct research with respect to or to administer a controlled