

CHAPTER 187**RESIDENTIAL SERVICE CONTRACTS – EXCLUSION FROM TAXATION****H.F. 566**

AN ACT relating to the taxation of sales of residential service contracts under the state sales, services, and use taxes.

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

Section 1. Section 422.43, subsection 6, Code 1995, is amended to read as follows:

6. There is imposed a tax of five percent upon the gross receipts from the sales of optional service or warranty contracts, except residential service contracts regulated under chapter 523C, which provide for the furnishing of labor and materials and require the furnishing of any taxable service enumerated under this section. The gross receipts are subject to tax even if some of the services furnished are not enumerated under this section. For the purpose of this division, the sale of an optional service or warranty contract, other than a residential service contract regulated under chapter 523C, is a sale of tangible personal property. Additional sales, services, or use taxes shall not be levied on services, parts, or labor provided under optional service or warranty contracts which are subject to tax under this section.

Sec. 2. Section 423.1, subsection 10, Code 1995, is amended to read as follows:

10. "Tangible personal property" means tangible goods, wares, merchandise, optional service or warranty contracts, except residential service contracts regulated under chapter 523C, vulcanizing, recapping, or retreading services, engraving, photography, retouching, printing, or binding services, and gas, electricity, and water when furnished or delivered to consumers or users within this state.

Approved May 24, 1995

CHAPTER 188**NONPROFIT CORPORATIONS – REINCORPORATION AND OTHER MATTERS****S.F. 400**

AN ACT providing for the reincorporation of nonprofit corporations and providing for retroactive applicability and effective dates.

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

Section 1. **NEW SECTION.** 504A.64A REINCORPORATION.

Notwithstanding section 504A.64, if the period of duration of incorporation of a domestic corporation organized or existing under chapter 504, as the chapter existed prior to July 1, 1990, or a predecessor chapter has expired, or if a permit held by a foreign corporation under the provisions of chapter 504, as the chapter existed prior to July 1, 1990, is no longer valid, but the corporation has continued to act as a nonprofit corporation as provided in the chapter under which it was organized, the trustees, directors, or members of the corporation may reincorporate under this chapter and thus become subject to its provisions, and all the property and rights of the corporation shall vest in the corporation as reincorporated for the use and benefit of the corporation. The corporation shall reincorporate in the same manner as though voluntarily electing to adopt the provisions of this chapter in accordance with section 504A.100. This section shall not apply to a corporation which has been dissolved pursuant to section 504A.87.

Sec. 2. Section 504A.100, subsection 13, Code 1995, is amended to read as follows:

13. Corporations existing under chapter 504 shall be subject to this chapter on July 1, 1990, except that the corporations shall be subject to sections 504A.8 and 504A.83 on January 1, ~~1995~~ 1997. A corporate existence of a corporation that is not in compliance on the records of the secretary of state with sections 504A.8 and 504A.83 on June 30, ~~1995~~ 1997, is terminated, effective July 1, ~~1995~~ 1997. A corporation whose existence is terminated pursuant to this subsection may be reinstated. When the reinstatement is effective, it relates back to and takes effect as of the effective date of the termination of its corporate existence as if such termination had never occurred. The secretary of state shall adopt rules governing the reinstatement of a corporation pursuant to this subsection.

Sec. 3. REPEAL. Section 504A.64A is repealed July 1, 2000.

Sec. 4. RETROACTIVE APPLICABILITY. Section 1 of this Act applies retroactively to July 1, 1990.

Sec. 5. EFFECTIVE DATE. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved May 24, 1995

CHAPTER 189

ELECTIONS

H.F. 494

AN ACT relating to the office of secretary of state, the conduct of elections, and the registration of voters in the state and relating to corrective and technical changes to Iowa's election laws.

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

Section 1. Section 43.49, Code 1995, is amended by adding the following new subsection:

NEW SUBSECTION. 3. The votes of all write-in candidates who each received less than two percent of the votes cast for an office reported collectively under the heading "scattering".

Sec. 2. Section 43.53, Code 1995, is amended to read as follows:

43.53 NOMINEES FOR SUBDIVISION OFFICE – WRITE-IN CANDIDATES.

The nominee of each political party for any office to be filled by the voters of any township or other political subdivision within the county shall be the person receiving the highest number of votes cast in the primary election by the voters of that party for the office ~~and that~~. That person shall appear as the party's candidate for the office on the general election ballot. A person whose name is not printed on the official primary ballot shall not be declared nominated as a candidate for such office in the general election unless that person receives ~~the greater of at least five votes or a number of votes equal to at least five percent of the votes cast in the subdivision at the last preceding general election for the party's candidate for president of the United States or for governor, as the case may be.~~ Nomination of a candidate for the office of county supervisor elected from a district within the county shall be governed by section 43.52 and not by this section.