

Sec. 4. Section 422.45, subsection 27, paragraph d, subparagraph (4), Code Supplement 1997, is amended to read as follows:

(4) "Manufacturer" means as defined in section 428.20, but also includes contract manufacturers. A contract manufacturer is a manufacturer that otherwise falls within the definition of manufacturer under section 428.20, except that a contract manufacturer does not sell the tangible personal property the contract manufacturer processes on behalf of other manufacturers. A business engaged in activities subsequent to the extractive process of quarrying or mining, such as crushing, washing, sizing, or blending of aggregate materials, is a manufacturer with respect to these activities.

Sec. 5. Section 422.45, subsection 27, paragraph d, Code Supplement 1997, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (6) "Receipt or producing of raw materials" means activities performed upon tangible personal property only. With respect to raw materials produced from or upon real estate, the receipt or producing of raw materials is deemed to occur immediately following the severance of the raw materials from the real estate.

Sec. 6. RETROACTIVE APPLICABILITY DATE. Sections 2, 3, and 5 of this Act are retroactively effective July 1, 1997, for sales and taxable uses occurring on or after that date.

Approved April 9, 1998

CHAPTER 1064

ADOPTION OF DECEASED PERSONS AND INTERNATIONAL ADOPTIONS

S.F. 2338

AN ACT relating to adoptions including the process for adoption of a deceased person and relating to the entities responsible for assisting in international adoptions and providing an effective date.

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

Section 1. **NEW SECTION.** 600.12A DEATH OF PERSON TO BE ADOPTED — PROCESS FOR FINAL ADOPTION DECREE.

1. If the person to be adopted dies following the filing of an adoption petition pursuant to section 600.3, but prior to issuance of a final adoption decree pursuant to section 600.13, the court may waive any investigations and reports required pursuant to section 600.8 that remain uncompleted, waive the minimum residence requirements pursuant to section 600.10, proceed to the adoption hearing, and issue a final adoption decree, unless any person to whom notice is to be provided pursuant to section 600.11 objects to the adoption.

2. A final adoption decree issued pursuant to this section terminates any parental rights existing prior to the time of its issuance and establishes the parent-child relationship between the adoption petitioner and the person adopted. However, the final adoption decree does not confer any rights on the adoption petitioner to the estate of the adopted person and does not confer any rights on the adopted person to the estate of the adoption petitioner.

Sec. 2. Section 600.15, Code 1997, is amended to read as follows:

600.15 FOREIGN AND INTERNATIONAL ADOPTIONS.

1. a. A decree establishing a parent-child relationship by adoption which is issued pur-

suant to due process of law by a court of any other jurisdiction in the United States shall be recognized in this state.

b. A decree terminating a parent-child relationship which is issued pursuant to due process of law by a court of any other jurisdiction in the United States shall be recognized in this state.

c. A document approved by the immigration and naturalization service of the United States department of justice shall be accepted ~~by the department of human services in this state~~ as evidence of termination of parental rights in a jurisdiction outside the United States and recognized in this state.

2. If an adoption has occurred in the minor person's country of origin, a further adoption must occur in the state where the adopting parents reside in accordance with the adoption laws of that state.

3. ~~The department~~ A licensed child placing agency as defined in section 238.2, a person making an independent placement as defined in section 600A.2, or an investigator may provide necessary assistance to an eligible citizen of Iowa who desires to, in accordance with the immigration laws of the United States, make an international adoption. ~~For any such assistance the department may charge a fee which does not exceed the reasonable cost of services rendered and which is based on a sliding scale relating to the investigated person's ability to pay.~~

4. ~~Any rules of the department relating to placement of a minor child for adoption which are more restrictive than comparable rules of agencies making international placements and laws of the United States shall not be enforced by the department in an international adoption.~~

Sec. 3. EFFECTIVE DATE. Section 1, creating section 600.12A, being deemed of immediate importance, takes effect upon enactment.

Approved April 9, 1998

CHAPTER 1065

UNDERGROUND STORAGE TANKS — NO FURTHER ACTION FUND

H.F. 2339

AN ACT relating to limits on coverage of the remedial account of the Iowa comprehensive petroleum underground storage tank fund, the minimum copayment provisions in regard to the remedial account, and creating a no further action fund.

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

Section 1. Section 455G.3, subsection 3, Code 1997, is amended by adding the following new paragraph:

NEW PARAGRAPH. e. To establish a no further action fund for the purposes stated in section 455G.22.

Sec. 2. Section 455G.6, Code 1997, is amended by adding the following new subsection: NEW SUBSECTION. 17. Allocate moneys from the Iowa comprehensive petroleum underground storage tank fund to the no further action fund.

Sec. 3. Section 455G.9, subsection 1, paragraph a, subparagraph (1), unnumbered paragraph 1, Code 1997, is amended to read as follows: