

CHAPTER 59

SALES AND USE TAX EXEMPTION ON RURAL WATER DISTRICT BUILDING MATERIALS, SUPPLIES, OR EQUIPMENT

S.F. 9

AN ACT relating to the exemption of the sales and use tax on building materials, supplies, or equipment of certain rural water districts, and providing retroactive applicability and effective dates.

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

Section 1. Section 422.45, Code 1999, is amended by adding the following new subsection: **NEW SUBSECTION. 7B.** The gross receipts from the sale of building materials, supplies, or equipment sold to rural water districts organized under chapter 504A as provided in chapter 357A and used for the construction of facilities of a rural water district.

Sec. 2. **APPLICABILITY AND EFFECTIVE DATES.**

1. This Act applies retroactively to July 1, 1998, for sales made or uses occurring on or after that date.

2. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved April 26, 1999

CHAPTER 60

DRUG AND ALCOHOL TESTING — PRIVATE SECTOR EMPLOYMENT

S.F. 115

AN ACT relating to alcohol testing of private sector employees and prospective employees and providing an effective date.

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

Section 1. Section 730.5, subsection 7, paragraph b, Code 1999, is amended to read as follows:

b. Sample collection for testing of current employees, except for the collection of a sample for alcohol testing conducted pursuant to paragraph "f", subparagraph (2), shall be performed so that the specimen is split into two components at the time of collection in the presence of the individual from whom the sample or specimen is collected. The second portion of the specimen or sample shall be of sufficient quantity to permit a second, independent confirmatory test as provided in paragraph "i". If the specimen is urine, the sample shall be split such that the primary sample contains at least thirty milliliters and the secondary sample contains at least fifteen milliliters. Both portions of the sample shall be forwarded to the laboratory conducting the initial confirmatory testing. In addition to any requirements for storage of the initial sample that may be imposed upon the laboratory as a condition for certification or approval, the laboratory shall store the second portion of any sample until receipt of a confirmed negative test result or for a period of at least forty-five calendar days following the completion of the initial confirmatory testing, if the first portion yielded a confirmed positive test result.