

1. Eligibility criteria under the enterprise zone program.
2. The movement of existing businesses into enterprise zones.
3. The establishment of additional enterprise zones.
4. The current overall performance and effectiveness of the enterprise zone program.

Approved May 24, 1999

CHAPTER 173

STATE SALES, SERVICES, AND USE TAX EXEMPTION FOR INTERNET ACCESS

H.F. 748

AN ACT exempting internet from the state sales, services, and use taxes.

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. 55. The gross receipts from charges paid to a provider for access to on-line computer services. For purposes of this subsection, "on-line computer service" means a service that provides or enables computer access by multiple users to the internet.

Approved May 24, 1999

CHAPTER 174

PROPERTY ASSESSMENTS AND TAXES — OMITTED PROPERTY AND ERRONEOUS PAYMENTS

H.F. 755

AN ACT relating to the time limit when property omitted from assessment may be assessed and when a taxpayer may receive a refund for erroneous property taxes paid and including an effective date provision.

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

Section 1. Section 440.1, Code 1999, is amended to read as follows:

440.1 ASSESSMENT OF OMITTED PROPERTY.

When the director of revenue and finance is vested with the power and duty to assess property and an assessment has, for any reason, been omitted, the director shall proceed to assess the property for each of the omitted years at any time within two years from the date at which such assessment should have been made. The omitted assessment ~~shall only~~ may apply to not more than the assessment year in which the omitted assessment is made and the ~~four~~ four prior assessment ~~years~~ year. Chapter 429 shall apply to assessments of omitted property.