amount established by rule of the office shall not be transferable. A tax credit shall not be
claimed by a transferee under this chapter until a replacement tax credit certificate identifying
the transferee as the proper holder has been issued.

The transferee may use the amount of the tax credit transferred against the taxes imposed
under chapter 422, divisions II, III, and V, and chapter 432 for any tax year the original transfer-
or could have claimed the tax credit. Any consideration received for the transfer of the tax
credit shall not be included as income under chapter 422, divisions II, III, and V. Any consider-
ation paid for the transfer of the tax credit shall not be deducted from income under chapter
422, divisions II, III, and V.

Sec. 4. EFFECTIVE AND APPLICABILITY DATE. This Act, being deemed of immediate
importance, takes effect upon enactment and applies retroactively to January 1, 2003, for tax
years beginning on or after that date.

Approved May 16, 2003

CHAPTER 134
BURN INJURY REPORTS BY TREATMENT PROVIDERS
H.F. 455

AN ACT requiring licensed health-related professionals to report certain burn injuries to a law
enforcement agency.

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

BURN INJURIES

Section 1. NEW SECTION. 147.113A REPORT OF BURN INJURIES.

Any person licensed under the provisions of this subtitle who administers any treatment to
a person suffering a burn which appears to be of a suspicious nature on the body, a burn to
the upper respiratory tract, a laryngeal edema due to the inhalation of super-heated air, or a
burn injury that is likely to result in death, which appears to have been received in connection
with the commission of a criminal offense, or to whom an application is made for treatment
of any nature because of any such burn or burn injury shall at once but not later than twelve
hours after treatment was administered or application was made report the fact to law enforce-
ment. The report shall be made to the law enforcement agency within whose jurisdiction the
treatment was administered or application was made report the fact to law enforce-
ment. The report shall be made to the law enforcement agency within whose jurisdiction the
treatment was administered or application was made, or if ascertainable, to the law enforce-
ment agency in whose jurisdiction the burn or burn injury occurred, stating the name of such
person, the person’s residence if ascertainable, and giving a brief description of the burn or
burn injury. Any provision of law or rule of evidence relative to confidential communications
is suspended insofar as the provisions of this section are concerned.

Sec. 2. CODIFICATION. The Code editor shall codify this Act separately from sections
147.111 through 147.113.

Approved May 16, 2003