

2004 First Extraordinary Session
of the
Eightieth General Assembly
of the
State of Iowa

HELD AT DES MOINES, THE CAPITAL OF THE STATE

FIRST EXTRAORDINARY SESSION HELD THE SEVENTH DAY OF SEPTEMBER, A.D. 2004
IN THE ONE HUNDRED FIFTY-EIGHTH YEAR OF THE STATE

CHAPTER 1001

MISCELLANEOUS ECONOMIC DEVELOPMENT, TAXATION,
REGULATORY, AND EMPLOYMENT-RELATED CHANGES

H.F. 2581

AN ACT concerning regulatory, taxation, and statutory requirements affecting individuals and business relating to economic development, workers' compensation, financial services, unemployment compensation employer surcharges, income taxation bonus depreciation and expensing allowances, and civil action appeal bonds, and including effective date, applicability, and retroactive applicability provisions.

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

DIVISION I
LEGISLATIVE FINDINGS

Section 1. **LEGISLATIVE FINDINGS.** It is the finding of the general assembly that the recent Iowa supreme court decision of *Rants and Iverson v. Vilsack*, No. 60/03-1948, June 16, 2004, has invalidated the proper enactment of provisions contained in 2003 Iowa Acts, First Extraordinary Session, chapter 1 (House File 692). It is the intent of the general assembly to reenact and reaffirm certain provisions of House File 692 that were published in the 2003 Iowa Code Supplement, including provisions that were subsequently amended in the 2004 regular session of the Eightieth General Assembly and validate contracts entered into in reliance on the enactment of provisions published in the 2003 Code Supplement.

Sec. 2. **EFFECTIVE DATE.** This division of this Act, being deemed of immediate importance, takes effect upon enactment.