

Sec. 50. Section 633.479, unnumbered paragraph 2, Code Supplement 2003, is amended to read as follows:

An order approving the final report and discharging the personal representative shall not be required if all distributees otherwise entitled to notice are adults, under no legal disability, have signed waivers of notice as provided in section 633.478, have signed statements of consent agreeing that the prayer of the final report shall constitute an order approving the final report and discharging the personal representative, and if the statements of consent are dated not more than thirty days prior to the date of the final report, and if compliance with sections 422.27 and 450.58 have been fulfilled and receipts, sworn statements, and certificates, as any of these that are required, are on file. In those instances final order shall not be required and the prayer of the final report shall be considered as granted and shall have the same force and effect as an order of discharge of the personal representative and an order approving the final report.

Sec. 51. Sections 2A.8 and 48A.24, Code Supplement 2003, are repealed.

Sec. 52. REFUNDS. Refunds of taxes, interest, or penalties which arise from claims resulting from the amendment to section 422.42, subsection 6, in this Act, for the noninclusion of trade discounts in computing gross receipts on sales occurring between January 1, 1997, and the effective date of the section amending section 422.42, subsection 6, in this Act, shall be limited to twenty-five thousand dollars in the aggregate and shall not be allowed unless refund claims are filed prior to October 1, 2004, notwithstanding any other provision of law. If the amount of claims totals more than twenty-five thousand dollars in the aggregate, the department of revenue shall prorate the twenty-five thousand dollars among all claimants in relation to the amounts of the claimants' valid claims.

Sec. 53. EFFECTIVE DATE AND RETROACTIVE APPLICABILITY PROVISIONS.

1. The section amending section 422.42, subsection 6, in this Act, being deemed of immediate importance, takes effect upon enactment and applies retroactively to January 1, 1997.
2. The section amending section 422.42, subsection 6, in this Act is void on and after July 1, 2004.
3. The section providing for sales and use tax refunds in this Act ceases to apply to any refund claims filed after September 30, 2004.

Approved April 14, 2004

CHAPTER 1074

CITY PLANNING AND ZONING COMMISSION MEMBERSHIP

H.F. 2145

AN ACT relating to membership on certain city planning and zoning commissions.

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

Section 1. Section 414.23, unnumbered paragraph 2, Code 2003, is amended to read as follows:

A municipality, during the time its zoning jurisdiction is extended under this section, shall

increase the size of its planning and zoning commission and its board of adjustment each by two members. The planning and zoning commission shall include a member of the board of supervisors of the affected county, or the board's designee, and a resident of the area outside the city limits over which the zoning jurisdiction is extended. The board's designee, if any, shall be a resident of the county in which such extended area is located. The additional members of the board of adjustment shall be residents of the area outside the city limits over which the zoning jurisdiction is extended. The county supervisor, or the board's designee, and the residents shall be appointed by the board of supervisors of the county in which such extended area is located and The county supervisor, or the board's designee, and the residents shall serve for the same terms of office and have the same rights, privileges, and duties as other members of each of the bodies. However, if the extended zoning jurisdiction of a municipality extends into an adjacent county without a county zoning ordinance, the boards of supervisors of the affected counties, jointly, shall appoint one of their members, or a designee, to the planning and zoning commission.

Approved April 14, 2004

CHAPTER 1075

DRAINAGE AND LEVEE DISTRICTS — COUNTY AUTHORITY

H.F. 2225

AN ACT relating to the establishment of drainage and levee districts, and providing an effective date.

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

Section 1. Section 468.315, Code 2003, is amended to read as follows:

468.315 AUTHORITY TO INCLUDE CITY.

The A county board of ~~any county shall have~~ supervisors has the same power to establish a drainage or levee district that includes the whole or any part of ~~any a city as they have~~ the county board does to establish districts a district located wholly outside of ~~such cities a city,~~ including providing for the assessment of damages and benefits within ~~such cities, but no a city.~~ However, a county board of supervisors shall ~~have power or authority to establish~~ not do any of the following:

1. Establish a drainage or levee district which lies located wholly within the corporate limits of ~~any a city, nor in any case to establish any~~ unless the city consents by resolution adopted by its city council.

2. Establish a district for sanitary sewer purposes.

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

Approved April 14, 2004