

importance, takes effect upon enactment and applies to applications made on or after the effective date of this Act.

Approved February 20, 2008

CHAPTER 1005
CULTURAL AFFAIRS —
DUTIES AND SERVICES OF DEPARTMENT
S.F. 2059

AN ACT relating to the administration of the department of cultural affairs.

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

Section 1. Section 303.2, subsection 3, paragraph b, Code 2007, is amended by striking the paragraph.

Sec. 2. Section 303.9A, subsection 1, Code 2007, is amended to read as follows:

1. An Iowa heritage fund is created in the state treasury to be administered by the state historical society ~~board of trustees~~. The fund shall consist of all moneys allocated to the fund by the treasurer of state.

Sec. 3. Sections 304A.21, 304A.22, 304A.23, 304A.24, 304A.25, 304A.26, 304A.27, 304A.28, 304A.29, and 304A.30, Code 2007, are repealed.

Approved February 28, 2008

CHAPTER 1006
SALES, USE, AND PROPERTY TAX EXEMPTIONS
FOR WEB SEARCH PORTAL BUSINESSES
H.F. 2233

AN ACT relating to providing sales, use, and property tax exemptions for certain web search portal businesses.

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

Section 1. Section 423.3, Code Supplement 2007, is amended by adding the following new subsection:

NEW SUBSECTION. 93. a. (1) The sales price from the sale or rental of computers and equipment that are necessary for the maintenance and operation of a web search portal busi-