

**CHAPTER 1164**

## INHERITANCE TAXES ON QUALIFIED TUITION PLANS

*H.F. 2673*

**AN ACT** relating to the inheritance tax on any interest in a qualified tuition plan.

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

Section 1. Section 12D.9, Code 2007, is amended by adding the following new subsection:  
NEW SUBSECTION. 3. State inheritance tax treatment of interests in Iowa educational savings plans shall be as provided in section 450.4, subsection 10. This subsection shall apply to all Iowa educational savings plans existing on or after July 1, 1998.

Sec. 2. Section 450.4, Code Supplement 2007, is amended by adding the following new subsection:

NEW SUBSECTION. 10. On the value of any interest in a qualified tuition plan, as defined in section 529 of the Internal Revenue Code, to the same extent to which the value is excluded from the decedent's gross estate for federal estate tax purposes. This subsection shall apply to all qualified tuition plans that are in existence on or after July 1, 1998.

Approved May 10, 2008

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**CHAPTER 1165**

## WATER WELL DRILLING SITE WASTEWATER DISCHARGE

*H.F. 2685*

**AN ACT** relating to rules for the discharge of wastewater from water well drilling sites and providing for a fee.

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

Section 1. NEW SECTION. 455B.198 WASTEWATER DISCHARGE FROM WELL DRILLING SITES — RULES.

1. The commission shall adopt rules to regulate the discharge of wastewater from water well drilling sites. The rules shall incorporate the following considerations:

- a. The size of the well as measured by the flow of water in gallons per minute.
- b. The best management practices to address wastewater discharge.
- c. Requirements for notification to the department prior to the commencement of drilling operations.
- d. Requirements for retention of records for a well.
- e. Reasonable and appropriate limitations on wastewater discharge that take into consideration the need for the well.
- f. Reasonable and appropriate limitations on wastewater discharge that take into consideration the need to conserve soil and protect water quality.

2. The commission shall have the authority in the rules to provide for the issuance of a general permit and to establish a fee sufficient to recover the costs of issuing a general permit, which shall not exceed fifty dollars. The fees shall be remitted to the department and shall be used by the department to administer the permitting requirements of this section.