

**CHAPTER 102****CEMETERY AND FUNERAL MERCHANDISE AND  
FUNERAL SERVICES — REPORTS AND  
ADMINISTRATIVE PENALTIES**

S.F. 176

**AN ACT** allowing the waiver of certain administrative penalties for late annual reports concerning cemetery and funeral merchandise, and funeral services, upon a showing of good cause or financial hardship and providing an immediate effective date.

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

Section 1. Section 523A.204, subsection 4, Code 2009, is amended to read as follows:

4. The commissioner shall levy an administrative penalty in the amount of five hundred dollars against a preneed seller that fails to file the annual report when due, payable to the state for deposit in the general fund of the state. However, the commissioner may waive the administrative penalty upon a showing of good cause or financial hardship.

Sec. 2. Section 523A.502A, subsection 3, Code 2009, is amended to read as follows:

3. The commissioner shall levy an administrative penalty in the amount of five hundred dollars against a sales agent who fails to file an annual report when due, payable to the state for deposit in the general fund. However, the commissioner may waive the administrative penalty upon a showing of good cause or financial hardship.

Sec. 3. EFFECTIVE DATE. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved May 18, 2009

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**CHAPTER 103****TARGETED JOBS WITHHOLDING TAX CREDIT PROGRAM**

S.F. 304

**AN ACT** relating to withholding agreements and local match requirements of the targeted jobs withholding tax credit program.

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

Section 1. Section 403.19A, subsection 3, paragraph c, Code 2009, is amended to read as follows:

c. (1) The pilot project city shall enter into a withholding agreement with each employer concerning the targeted jobs withholding credit. The withholding agreement shall provide for the total amount of withholding tax credits awarded. An agreement shall not provide for an amount of withholding credits that exceeds the amount of the qualifying investment made in the project. However, an An agreement shall not be entered into by a pilot project city with a business currently located in this state unless the business either creates ten new jobs or makes a qualifying investment of at least five hundred thousand dollars within the urban renewal area. The withholding agreement may have a term of up to ten years. An employer shall