

rather than to a residential facility operated by a judicial district department of correctional services in this state.

Approved March 19, 2010

CHAPTER 1067

MORTUARY SCIENCE, CEMETERY AND FUNERAL MERCHANDISE, AND FUNERAL SERVICES

S.F. 2325

AN ACT relating to the practice of mortuary science and to the preneed sale of cemetery and funeral merchandise and funeral services and providing a penalty.

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

Section 1. NEW SECTION. 272C.2B **Continuing education minimum requirements — mortuary science.**

1. The board of mortuary science, created pursuant to chapter 147, shall require, as a condition of license renewal, a minimum number of hours of continuing education in the two years immediately prior to a licensee's license renewal as prescribed by rule.

2. A person licensed to practice mortuary science in this state shall be deemed to have complied with the continuing education requirements of this state during periods that the person serves honorably on active duty in the military services, or for periods that the person is a government employee working in the person's licensed specialty and assigned to duty outside of the United States, or for other periods of active practice and absence from the state approved by the board of mortuary science.

Sec. 2. Section 523A.207, Code 2009, is amended to read as follows:

523A.207 Audits by certified public accountants — penalties.

A purchase agreement shall not be sold or transferred, as part of the sale of a business or the assets of a business, until an audit has been performed by a certified public accountant and filed with the commissioner that expresses the auditor's opinion of the adequacy of funding related to the purchase agreements to be sold or transferred. If the buyer of a purchase agreement sold or transferred as part of the sale of a business or the assets of a business, fails to file such an audit, the commissioner shall suspend the preneed seller's license of the buyer and the preneed sales license of any sales agent in the employ of the buyer until the audit is filed. In addition, the commissioner shall assess a penalty against the buyer in an amount up to one hundred dollars for each day that the audit remains unfiled. The commissioner shall allow a thirty-day grace period after the date that a purchase agreement is sold or transferred before suspension of a license or assessment of a penalty for failure to file an audit pursuant to this section.

Approved March 19, 2010