

State of Iowa

1987

**ACTS AND JOINT RESOLUTIONS
(Session Laws)**

Enacted At The

1987 REGULAR SESSION

And The

1987 FIRST AND SECOND EXTRAORDINARY SESSIONS

Of The

Seventy-Second General Assembly

Of The

State Of Iowa

HELD AT DES MOINES, THE CAPITAL OF THE STATE
IN THE ONE HUNDRED FORTY-FIRST YEAR OF THE STATE

REGULAR SESSION BEGUN ON THE TWELFTH DAY OF JANUARY AND ENDED ON THE TENTH DAY OF MAY, A.D. 1987

FIRST EXTRAORDINARY SESSION BEGUN ON THE TWENTY-FIRST DAY OF MAY
AND ENDED ON THE TWENTY-THIRD DAY OF MAY, A.D. 1987

SECOND EXTRAORDINARY SESSION HELD ON THE TWENTY-SEVENTH DAY OF OCTOBER, A.D. 1987



JO ANN BROWN
CODE EDITOR

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DEPUTY CODE EDITOR

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PREFACE

July 1987

STATE OF IOWA
Office of Code Editor

CERTIFICATION

We, Donovan Peeters, Director, Legislative Service Bureau; JoAnn Brown, Code Editor of the Code of Iowa; and Phyllis Barry, Deputy Code Editor, certify that, to the best of our knowledge, the Acts and Resolutions in this volume have been prepared from the original enrolled Acts and Resolutions on file in the office of the Secretary of State; are correct copies of those Acts and Resolutions; are published under the authority of the Statutes of this State; and constitute the Acts and Resolutions of the 1987 Regular Session and the 1987 First and Second Extraordinary Sessions of the Seventy-second General Assembly of the State of Iowa.

STATUTES AS EVIDENCE

Iowa Code section 622.59 is as follows:

622.59 Printed copies of statutes. Printed copies of the statute laws of this or any other of the United States, or of Congress, or of any foreign government, purporting or proved to have been published under the authority thereof, or proved to be commonly admitted as evidence of the existing laws in the courts of such state or government, shall be admitted in the courts of this state as presumptive evidence of such laws.

EXPLANATORY NOTES

Court rules. This volume includes the Rules and Forms of the Supreme Court submitted to the Legislative Council as provided in Iowa Code section 602.4202.

Typographic style. The Acts and Resolutions in this volume are printed exactly as they appear on file in the office of the Secretary of State. No editorial corrections have been made. Underlines indicate new material added to existing statutes; strike-through type indicates deleted material. Italics and asterisks in appropriation Acts indicate material vetoed by the Governor. The asterisks are placed where the brackets initialed by the Governor appear on the original enrolled Acts on file in the office of the Secretary of State.

Temporary Code numbers. CODE NUMBERS ASSIGNED TO NEW SECTIONS AND SUBSECTIONS IN THE ACTS ARE TEMPORARY AND MAY BE CHANGED WHEN THE 1987 CODE SUPPLEMENT IS PUBLISHED. Changes will be shown in the Tables of Disposition of Acts at the back of the 1987 Iowa Code Supplement.

Effective dates. The Acts took effect on or before July 1, 1987, unless otherwise provided. See chapter 1, Senate File 68. The date of enactment is the date an Act is approved by the Governor, which is shown at the end of each Act.

Resolutions. Concurrent resolutions and Senate and House resolutions are not listed this year. See bound Senate and House Journals for adopted resolutions.

Orders for legal publications should be addressed to the Printing Division, Grimes Building, Des Moines, Iowa 50319.

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STATE ROSTER

List of elective state officers and deputies, Supreme Court justices, judges of the Court of Appeals, and members of the Seventy-second General Assembly of the State of Iowa, inserted in accordance with the requirements of Section 14.10(4) of the 1987 Code of Iowa.

ELECTIVE OFFICERS

| Name and Office | County from which originally chosen |
|--|--|
| GOVERNOR | |
| TERRY E. BRANSTAD | Winnebago |
| Douglas E. Gross, Executive Assistant | Polk |
| LIEUTENANT GOVERNOR | |
| JO ANN ZIMMERMAN | Dallas |
| Julie Stone, Administrative Assistant | Polk |
| Brett Toresdahl, Administrative Assistant | Story |
| SECRETARY OF STATE | |
| ELAINE BAXTER | Des Moines |
| Sandra Steinbach, Director of Elections | Polk |
| Harry Davis, Director of Uniform Commercial Code | Polk |
| Marilyn Larson, Director of Corporations/Deputy Secretary of State | Des Moines |
| AUDITOR OF STATE | |
| RICHARD D. JOHNSON | Polk |
| Richard C. Fish, Deputy - Administration | Polk |
| Warren G. Jenkins, Deputy - Local Government Audit Division | Polk |
| Kasey K. Kiplinger, Deputy - State Audit Division | Polk |
| TREASURER OF STATE | |
| MICHAEL L. FITZGERALD | Polk |
| Michael Tramontina, Deputy Treasurer | Polk |
| Steven F. Miller, Deputy Treasurer | Polk |
| Lawrence D. Thornton, Deputy Treasurer | Polk |
| SECRETARY OF AGRICULTURE | |
| DALE M. COCHRAN | Webster |
| Shirley Danskin-White, Deputy Secretary | Polk |
| Greg Cusack, Administrative Division Director | Polk |
| Ed Lowe, Agriculture Marketing Division Director | Polk |
| Daryl Frey, Laboratory Division Director | Polk |
| Teresa Hay, Regulatory Division Director | Polk |
| James Gulliford, Soil Conservation Division Director | Polk |
| William H. Greiner, Agriculture Development Authority Director | Polk |
| ATTORNEY GENERAL | |
| THOMAS J. MILLER | Clayton |
| Earl Willits, Deputy Attorney General | Polk |
| Gordon Allen, Deputy Attorney General | Polk |
| Elizabeth Osenbaugh, Deputy Attorney General | Polk |
| John Perkins, Deputy Attorney General | Polk |

JUDICIAL DEPARTMENT

JUSTICES OF THE SUPREME COURT

(Justices listed according to seniority)

| Name | Office Address | Term Ending |
|--------------------------|-------------------|----------------|
| W. Ward Reynoldson, C.J. | Des Moines | Dec. 31, 1988 |
| David Harris | Jefferson | Dec. 31, 1990 |
| A.A. McGiverin | Ottumwa | Dec. 31, 1988 |
| Jerry L. Larson | Harlan | Dec. 31, 1988 |
| Louis W. Schultz | Iowa City | Dec. 31, 1990 |
| James H. Carter | Cedar Rapids | Dec. 31, 1992 |
| Charles R. Wolle | Sioux City | Dec. 31, 1992 |
| Louis Lavorato | Des Moines | Dec. 31, 1988 |
| Linda K. Neuman | Davenport | Dec. 31, 1988 |

JUDGES OF THE COURT OF APPEALS

(Judges listed according to seniority)

| | | |
|-----------------------|------------|---------------|
| Allen L. Donielson | Des Moines | Dec. 31, 1989 |
| Bruce M. Snell, Jr. | Ida Grove | Dec. 31, 1990 |
| Leo E. Oxberger, C.J. | Des Moines | Dec. 31, 1989 |
| Dick Schlegel | Ottumwa | Dec. 31, 1990 |
| Maynard Hayden | Indianola | Dec. 31, 1990 |
| Rosemary Shaw Sackett | Spencer | Dec. 31, 1990 |

GENERAL ASSEMBLY—SENATORS

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| Name and Residence | Occupation | Senatorial District | Former Legislative Service |
|--|--|---|---|
| Boswell, Leonard L. Davis City | Farmer, Small Businessman | 46th—Adair, Adams, Cass, Clarke, <i>Decatur</i> , Ringgold, Taylor, Union | 71 |
| Bruner, Charles H. Ames | | 37th— <i>Story</i> | 68, 69, 69X, 69XX, 70, 71 |
| Carr, Bob Dubuque | Securities Broker | 18th— <i>Dubuque</i> | 65, 66, 67, 67X, 68, 69, 69X, 69XX, 70, 71 |
| Coleman, C. Joseph Clare | Farmer, Businessman | 7th—Humboldt, <i>Webster</i> | 57, 58, 59, 60, 60X, 61, 62, 63, 64, 65, 66, 67, 67X, 68, 69, 69X, 69XX, 70, 71 |
| Corning, Joy Cedar Falls | Homemaker | 12th— <i>Black Hawk</i> | 71 |
| Deluhery, Patrick J. Davenport | College Teacher | 21st— <i>Scott</i> | 68, 69, 69X, 69XX, 70, 71 |
| Dieleman, Wm. W. (Bill) Pella | Life Insurance Underwriter | 35th— <i>Jasper, Marion</i> , Polk, Warren | 66, 67, 67X, 68, 69, 69X, 69XX, 70, 71 |
| Doyle, Donald V. Sioux City | Lawyer | 2nd— <i>Ida, Monona</i> , <i>Woodbury</i> | 57, 58, 61, 63, 64, 65, 66, 67, 67X, 68, 69, 69X, 69XX, 70, 71 |
| Drake, Richard F. Muscatine | General Farming | 28th—Des Moines, <i>Louisa</i> , <i>Muscatine</i> , Washington | 63, 64, 65, 66, 67, 67X, 68, 69, 69X, 69XX, 70, 71 |
| Fraise, Eugene S. Fort Madison | Farmer | 31st—Des Moines, <i>Lee</i> , Van Buren | 71(2nd) |
| Fuhrman, Linn Aurelia | Farmer | 5th— <i>Buena Vista</i> , Calhoun, Pocahontas, Sac, Webster | None |
| Gentleman, Julia Des Moines | Housewife | 41st— <i>Polk</i> | 66, 67, 67X, 68, 69, 69X, 69XX, 70, 71 |
| Gettings, Donald E. Ottumwa | Retired—Deere & Co. | 33rd—Appanoose, Davis, <i>Wapello</i> | 67(2nd), 67X, 68, 69, 69X, 69XX, 70, 71 |
| Goodwin, Norman J. DeWitt | Retired County Extention Director | 19th—Cedar, <i>Clinton</i> | 68, 69, 69X, 69XX, 70, 71 |
| Gronstal, Michael E. Council Bluffs | | 50th— <i>Pottawattamie</i> | 70, 71 |
| Hall, Hurley W. Marion | Retired Telephone Engineer, Farmer | 24th—Buchanan, Delaware, <i>Linn</i> | 68, 69, 69X, 69XX, 70, 71 |
| Hannon, Beverly A. Anamosa | Homemaker, Student | 22nd—Cedar, <i>Jones</i> , Linn | 71 |
| Hester, Jack W. Honey Creek | Farmer | 49th—Cass, Harrison, <i>Pottawattamie</i> , Shelby | 68, 69, 69X, 69XX, 70, 71 |
| Holden, Edgar H. Davenport | Entrepreneur | 20th— <i>Scott</i> | 62, 63, 64, 65, 67(2nd), 68, 69, 69X, 69XX, 70, 71 |
| Holt, Lee W. Spencer | Automobile Dealer | 6th— <i>Clay</i> , Dickinson, Emmet, Palo Alto | 68, 69, 69X, 69XX, 70, 71 |

| Name and Residence | Occupation | Senatorial District | Former Legislative Service |
|----------------------------------|---|--|---|
| Horn, Wally E. Cedar Rapids | Teacher | 25th— <i>Linn</i> | 65, 66, 67, 67X, 68, 69, 69X, 69XX, 70, 71 |
| Hultman, Calvin O. Red Oak | Businessman | 47th—Fremont, Mills, <i>Montgomery, Page,</i> <i>Pottawattamie</i> | 65, 66, 67, 67X, 68, 69, 69X 69XX, 70, 71 |
| Husak, Emil J. Toledo | Farmer | 38th—Benton, Black Hawk, Marshall, <i>Tama</i> | 64, 65, 66, 67, 67X, 68, 69, 69X, 69XX, 70, 71 |
| Hutchins, Bill Audubon | Businessman | 48th— <i>Audubon, Carroll,</i> <i>Crawford, Shelby</i> | 65, 66, 67, 67X, 68, 69, 69X, 69XX, 70, 71 |
| Jensen, John W. Plainfield | Farmer | 11th—Black Hawk, <i>Bremer, Butler, Grundy</i> | 68, 69, 69X, 69XX, 70, 71 |
| Kinley, George R. Des Moines | Owner, Driving Range & Golf Sales | 40th— <i>Polk</i> | 64, 65, 66, 67, 67X, 68, 69, 69X, 69XX, 70, 71 |
| Lind, Jim Waterloo | Service Station Owner-Operator | 13th— <i>Black Hawk</i> | 71(2nd) |
| Lloyd Jones, Jean Iowa City | Legislator | 23rd— <i>Johnson</i> | 68, 69, 69X, 69XX, 70, 71 |
| Mann, Thomas, Jr. Des Moines | Attorney | 43rd— <i>Polk</i> | 70, 71 |
| Miller, Alvin V. Ventura | Insurance Agency | 10th— <i>Cerro Gordo,</i> <i>Winnebago, Worth</i> | 65, 66, 67, 67X, 68, 69, 69X, 69XX, 70, 71 |
| Miller, Charles P. Burlington | Doctor of Chiropractic | 30th— <i>Des Moines, Henry</i> | 60, 60X, 61, 62, 63, 64, 65, 66, 67, 67X, 68, 69, 69X, 69XX, 70, 71 |
| Murphy, Larry Oelwein | Printing Broker, Writer | 14th—Black Hawk, Buchanan, Chickasaw, <i>Fayette</i> | 71 |
| Nystrom, John N. Boone | Legislator | 44th— <i>Boone, Carroll,</i> <i>Greene, Story</i> | 64, 65, 66, 67, 67X, 68, 69, 69X 69XX, 70, 71 |
| Palmer, William D. Des Moines | Insurance Executive | 39th— <i>Polk</i> | 61, 62, 63, 64, 65, 66, 67, 67X 68, 69, 69X, 69XX, 70, 71 |
| Peterson, John A. Albia | Livestock Market Owner | 34th—Clarke, Lucas, <i>Monroe, Warren, Wayne</i> | 71(2nd) |
| Priebe, Berl E. Algona | Farmer, Businessman | 8th—Hancock, Humboldt, <i>Kossuth, Palo Alto,</i> <i>Pocahontas, Winnebago</i> | 63, 64, 65, 66, 67, 67X, 68, 69, 69X, 69XX, 70, 71 |

GENERAL ASSEMBLY — SENATORS — Continued

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| Name and Residence | Occupation | Senatorial District | Former Legislative Service |
|-------------------------------------|---|---|--|
| Readering, David M. Des Moines | Sales | 42nd — <i>Polk</i> | 65, 66, 67, 67X, 68, 69, 69X, 69XX, 70, 71 |
| Rensink, Wilmer Sioux Center | Farmer | 6 — <i>Plymouth, Sioux, Woodbury</i> | 70, 71 |
| Rife, Jack Moscow | Farmer | 29th — <i>Muscatine, Scott</i> | 70, 71 |
| Riordan, James R. Waukee | Nursery Owner | 45th — <i>Adair, Dallas, Guthrie, Madison</i> | 71(2nd) |
| Schwengels, Forrest V. Fairfield | Legislator, Public Service Consultant | 32nd — <i>Jefferson, Keokuk, Mahaska, Wapello</i> | 65, 66, 67, 67X, 68, 69, 69X 69XX, 70, 71 |
| Scott, Kenneth D. Clear Lake | Realtor, Farmer, Auctioneer | 15th — <i>Cerro Gordo, Chickasaw, Floyd, Howard, Mitchell</i> | 64, 65, 66 |
| Soorholtz, John E. Melbourne | Farmer-Pork Producer | 36th — <i>Jasper, Marshall</i> | 70(2nd), 71 |
| Sturgeon, Al Sioux City | Legislator | 1st — <i>Woodbury</i> | 69, 70, 71 |
| Taylor, Ray Steamboat Rock | Farmer, Business | 9th — <i>Franklin, Hamilton, Hancock, Hardin, Wright</i> | 65, 66, 67, 67X, 68, 69, 69X 69XX, 70, 71 |
| Tieden, Dale L. Elkader | Retired | 16th — <i>Allamakee, Clayton, Winneshiek</i> | 61, 62, 63, 64, 65, 66, 67, 67X 68, 69, 69X, 69XX, 70, 71 |
| Vande Hoef, Richard Harris | Farmer | 4th — <i>Cherokee, Clay, Lyon, O'Brien, Osceola, Sioux</i> | 69, 69X, 69XX, 70, 71 |
| Varn, Richard Solon | Law Student | 54th — <i>Iowa, Johnson, Poweshiek</i> | 70, 71 |
| Wells, James D. Cedar Rapids | Cereal Company Employee | 26th — <i>Linn</i> | 63, 64, 65, 66, 67, 67X, 68, 69, 69X, 69XX, 70, 71 |
| Welsh, Joe J. Dubuque | Businessman, Private Investigator | 17th — <i>Dubuque, Jackson, Jones</i> | 68, 69, 69X, 69XX, 70, 71 |

| Name and Residence | Occupation | Representative District | Former Legislative Service |
|--|---|---|---|
| Adams, Janet Webster City | Teacher | 14th— <i>Hamilton</i> , Webster | None |
| Arnould, Robert C. Davenport | Legislator | 42nd— <i>Scott</i> | 67(2nd), 67X, 68, 69, 69X, 69XX, 70, 71 |
| Avenson, Donald D. Oelwein | Tool & Die Maker | 28th— <i>Chickasaw</i> , <i>Fayette</i> | 65, 66, 67, 67X, 68, 69, 69X, 69XX, 70, 71 |
| Beaman, Jack Osceola | Self-employed | 91st— <i>Adair</i> , <i>Adams</i> , <i>Cass</i> , <i>Clarke</i> , <i>Union</i> | None |
| Beatty, Linda Indianola | Homemaker | 68th— <i>Warren</i> | 71 |
| Bennett, Wayne Galva | Farmer | 4th— <i>Ida</i> , <i>Monona</i> , <i>Woodbury</i> | 65, 66, 67, 67X, 68, 69, 69X, 69XX, 70, 71 |
| Bisignano, Tony Des Moines | Local Union President | 80th— <i>Polk</i> | None |
| Black, Dennis Grinnell | Jasper County Conservation Board Director | 71st— <i>Jasper</i> , <i>Marshall</i> | 70, 71 |
| Blanshan, Eugene Scranton | Farmer | 88th— <i>Boone</i> , <i>Carroll</i> , <i>Greene</i> | 70, 71 |
| Brammer, Philip E. Cedar Rapids | Insurance Agent | 50th— <i>Linn</i> | 70, 71 |
| Branstad, Clifford O. Thompson | Farmer | 16th— <i>Hancock</i> , <i>Kossuth</i> , <i>Winnebago</i> | 68, 69, 69X, 69XX, 70, 71 |
| Buhr, Florence D. Des Moines | Legislator | 85th— <i>Polk</i> | 70, 71 |
| Carpenter, Dorothy F. West Des Moines | Legislator | 82nd— <i>Polk</i> | 69, 69X, 69XX, 70, 71 |
| Chapman, Kay Cedar Rapids | Lawyer | 49th— <i>Linn</i> | 70, 71 |
| Clark, Betty Jean Rockwell | Legislator | 29th— <i>Cerro Gordo</i> , <i>Floyd</i> , <i>Mitchell</i> | 67, 67X, 68, 69, 69X, 69XX, 70, 71 |
| Cphoon, Dennis Burlington | Teacher | 60th— <i>Des Moines</i> | None |
| Connolly, Michael W. Dubuque | Teacher | 35th— <i>Dubuque</i> | 68, 69, 69X, 69XX, 70, 71 |
| Connors, John H. Des Moines | Retired Fire Captain and Labor Arbitrator | 79th— <i>Polk</i> | 65, 66, 67, 67X, 68, 69, 69X, 69XX, 70, 71 |
| Cooper, James J. Russell | Farmer | 67th— <i>Clarke</i> , <i>Monroe</i> , <i>Lucas</i> , <i>Wayne</i> | 70, 71 |
| Corbett, Ron J. Cedar Rapids | Insurance Representative | 52nd— <i>Linn</i> | None |
| Corey, Virgil E. Morning Sun | Farmer | 55th— <i>Des Moines</i> , <i>Lousa</i> , <i>Washington</i> | 68, 69, 69X, 69XX, 70, 71 |

| Name and Residence | Occupation | Representative District | Former Legislative Service |
|-------------------------------------|---|--|---|
| Daggett, Horace C. Kent | Farmer | 92nd— <i>Adams</i> , Decatur, Ringgold, Taylor | 65, 66, 67, 67X, 68, 69, 69X, 69XX, 70, 71 |
| De Groot, Kenneth R. Doon | Farmer | 8th— <i>Lyon</i> , O'Brien, Osceola, Sioux | 68, 69, 69X, 69XX, 70, 71 |
| Diemer, Marvin E. Cedar Falls | Retired | 23rd— <i>Black Hawk</i> | 68, 69, 69X, 69XX, 70, 71 |
| Doderer, Minnette F. Iowa City | Legislator | 45th— <i>Johnson</i> | 60X, 61, 62, 63, 64, 65, 66, 67, 67X, 69, 69X, 69XX, 70, 71 |
| Dvorsky, Robert E. Coralville | Legislator | 54th— <i>Iowa</i> , <i>Johnson</i> | None |
| Eddie, Russell J. Storm Lake | Hog Producer- Farmer | 10th— <i>Buena Vista</i> , Pocahontas | None |
| Fey, Thomas H. Davenport | Legislator | 41st— <i>Scott</i> | 69(2nd), 70, 71 |
| Fogarty, Daniel P. Cylinder | Farmer | 11th— <i>Clay</i> , <i>Palo Alto</i> | 70, 71 |
| Fuller, Robert D. Steamboat Rock | Farmer | 18th— <i>Franklin</i> , <i>Hamilton</i> , <i>Hardin</i> | None |
| Garman, Teresa Ames | Farmer | 87th— <i>Boone</i> , <i>Story</i> | None |
| Groninga, John Mason City | College Instructor | 20th— <i>Cerro Gordo</i> | 70, 71 |
| Gruhn, Josephine Spirit Lake | Farm Owner/ Operator | 12th— <i>Dickinson</i> , <i>Emmet</i> | 70, 71 |
| Halvorson, Rod Fort Dodge | Real Estate Salesman, Political Consultant | 13th— <i>Webster</i> | 68, 69, 69X, 69XX, 70, 71 |
| Halvorson, Roger A. Monona | Insurance- Real Estate Broker | 32nd— <i>Allamakee</i> , <i>Clayton</i> | 66, 67, 67X, 68, 69, 69X, 69XX, 70, 71 |
| Hammond, Johnie Ames | Legislator | 74th— <i>Story</i> | 70, 71 |
| Hansen, Steve D. Sioux City | Director, Woodbury Co. Juvenile Detention Center | 1st— <i>Woodbury</i> | None |
| Hanson, Darrell R. Manchester | Insurance Adjuster | 48th— <i>Buchanan</i> , <i>Delaware</i> , <i>Linn</i> | 68, 69, 69X, 69XX, 70, 71 |
| Harbor, William H. Henderson | Grain Elevator Owner-Operator | 94th— <i>Mills</i> , <i>Montgomery</i> , <i>Pottawattamie</i> | 56, 57, 58, 62, 63, 64, 67, 67X, 68, 69, 69X, 69XX, 70, 71 |

| Name and Residence | Occupation | Representative District | Former Legislative Service |
|-----------------------------------|---|--|---|
| Harper, Patricia M. Waterloo | Educator | 26th — <i>Black Hawk</i> | None |
| Hatch, Jack Des Moines | Owner, Research Consulting Firm | 81st — <i>Polk</i> | 71 |
| Haverland, Mark Polk City | College Teacher | 77th — <i>Polk</i> | 70, 71 |
| Hermann, Donald F. Bettendorf | Retired Industrial Relations Manager | 40th — <i>Scott</i> | 70, 71 |
| Hester, Joan L. Honey Creek | Farm Wife | 98th — Harrison, <i>Pottawattamie</i> | 71 |
| Holveck, Jack Des Moines | Attorney | 84th — <i>Polk</i> | 70, 71 |
| Hummel, Kyle Vinton | Real Estate Broker, Appraiser | 76th — <i>Benton</i> , Black Hawk | 68, 69, 69X, 69XX, 70, 71 |
| Jay, Daniel Centerville | Attorney | 66th — <i>Appanoose</i> , Davis, Wapello | 68, 69, 69X, 69XX, 70, 71 |
| Jochum, Thomas J. Dubuque | Legislator | 36th — <i>Dubuque</i> | 66, 67, 67X, 68, 69, 69X, 69XX, 70, 71 |
| Johnson, Paul W. Decorah | Farmer | 31st — Allamakee, <i>Winneshiek</i> | 71 |
| Knapp, Donald J. Cascade | Legislator | 33rd — <i>Dubuque</i> , Jones | 69(2nd), 70, 71 |
| Koenigs, Deo A. McIntire | Farmer | 30th — Chickasaw, Howard, <i>Mitchell</i> | 70, 71 |
| Kremer, Joseph M. Jesup | Farmer | 27th — Black Hawk, <i>Buchanan</i> | 71 |
| Lageschulte, Raymond Waverly | Farm Manager, Insurance Adjuster | 22nd — Black Hawk, <i>Bremer</i> , Butler | 66, 67, 67X, 68, 69, 69X, 69XX, 70, 71 |
| Lundby, Mary A. Marion | Legislator | 47th — <i>Linn</i> | None |
| Maulsby, Ruhl Rockwell City | Owner Operator Livestock Farm | 9th — <i>Calhoun</i> , Sac, Webster | 68, 69, 69X, 69XX, 70, 71 |
| May, Dennis Kensett | Farmer, Real Estate Broker | 19th — Cerro Gordo, Winnebago, <i>Worth</i> | None |
| McKean, Andy Anamosa | Lawyer, College Instructor | 44th — <i>Jones</i> , Linn | 68, 69, 69X, 69XX, 70, 71 |
| McKinney, Wayne H., Jr. Waukee | Lawyer, Farmer | 89th — <i>Dallas</i> | None |
| Metcalf, Janet S. Des Moines | Self-employed | 83rd — <i>Polk</i> | 71 |
| Miller, Tom H. Cherokee | Journalist | 7th — <i>Cherokee</i> , Clay, O'Brien | 71 |

GENERAL ASSEMBLY — REPRESENTATIVES — Continued

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| Name and Residence | Occupation | Representative District | Former Legislative Service |
|----------------------------------|---|--|---|
| Muhlbauer, Louis J. Manilla | Agriculture, Business | 96th — <i>Crawford</i> , Shelby | 70, 71 |
| Mullins, Sue Corwith | Farmer | 15th — <i>Humboldt</i> , <i>Kossuth</i> , Palo Alto, Pocahontas | 68, 69, 69X, 69XX, 70, 71 |
| Neuhauser, Mary Iowa City | Attorney | 46th — <i>Johnson</i> | None |
| Norrgard, Clyde L. Danville | Administrator, Clergyman | 59th — <i>Des Moines</i> , Henry | None |
| Ollie, C. Arthur Clinton | Teacher | 38th — <i>Clinton</i> | 70, 71 |
| Osterberg, David Mt. Vernon | Economic Consultant | 43rd — <i>Cedar</i> , <i>Linn</i> | 70, 71 |
| Parker, Edward G. Mingo | Contractor | 70th — <i>Jasper</i> , Marion, Polk, Warren | 70, 71 |
| Paulin, Donald J. Le Mars | Independent Manufacturers Representative, Kitchen Retailer | 5th — <i>Plymouth</i> , Woodbury | 70, 71 |
| Pavich, Eml S. Council Bluffs | Cereal Co. Employee | 100th — <i>Pottawattamie</i> | 66, 67, 67X, 68, 69, 69X, 69XX, 70, 71 |
| Pellett, Wendell C. Atlantic | Farmer | 97th — <i>Cass</i> , Harrison, Pottawattamie, Shelby | 64, 65, 66, 67, 67X, 68, 69, 69X, 69XX, 70, 71 |
| Peters, Michael R. Sioux City | Legislator | 2nd — <i>Woodbury</i> | None |
| Petersen, Daniel F. Muscatine | Farmer | 57th — <i>Muscatine</i> , Scott | 71(2nd) |
| Peterson, Michael K. Carroll | Legislator | 95th — <i>Audubon</i> , <i>Carroll</i> , Shelby | 71 |
| Plasier, Lee Sioux Center | Manager Wholesale Co. | 6th — <i>Plymouth</i> , <i>Sioux</i> | None |
| Platt, Donald R. Muscatine | Legislator | 56th — <i>Louisa</i> , <i>Muscatine</i> | 71 |
| Poncy, Charles N. Ottumwa | Retired Public School Teacher | 65th — <i>Wapello</i> | 62, 63, 65, 66, 67, 67X, 69, 69X, 69XX, 70, 71 |
| Renaud, Dennis L. Altoona | Fire Medic, D.M. Fire Dept., Barber Business | 78th — <i>Polk</i> | 69, 69X, 69XX, 70, 71 |
| Renken, Robert H. Aplington | Farmer | 21st — <i>Butler</i> , <i>Grundy</i> | 68(2nd), 69, 69X, 69XX, 70, 71 |
| Rosenberg, Ralph Ames | Attorney | 73rd — <i>Story</i> | 69(2nd), 70, 71 |
| Royer, Bill D. Essex | Real Estate Broker, Appraiser | 93rd — <i>Fremont</i> , Mills, <i>Page</i> | 70, 71 |

| Name and Residence | Occupation | Representative District | Former Legislative Service |
|--------------------------------------|---|--|---|
| Running, Richard V. Cedar Rapids | Quality Control Technologist | 51st— <i>Linn</i> | 69, 69X, 69XX, 70, 71 |
| Schnekloth, Hugo Eldridge | Farmer | 39th— <i>Scott</i> | 67, 67X, 68, 69, 69X, 69XX, 70, 71 |
| Schrader, David Monroe | Businessman, Vending Route Operator | 69th— <i>Marion</i> | None |
| Sherzan, Gary Des Moines | Parole Officer | 86th— <i>Polk</i> | 70, 71 |
| Shoning, Don Sioux City | Legislator | 3rd— <i>Woodbury</i> | 71 |
| Shultz, Don Waterloo | Teacher | 25th— <i>Black Hawk</i> | 70, 71 |
| Siegrist, J. Brent Council Bluffs | Teacher | 99th— <i>Pottawattamie</i> | 71 |
| Skow, Bob Guthrie Center | Insurance, Real Estate Broker | 90th— <i>Adair, Dallas, Guthrie, Madison</i> | 70, 71 |
| Spear, Clay Burlington | Retired Postal Service Employee | 61st— <i>Des Moines, Lee</i> | 66, 67, 67X, 68, 69, 69X, 69XX, 70, 71 |
| Stromer, Delwyn Garner | Farmer, Legislator | 17th— <i>Franklin, Hancock, Wright</i> | 62, 63, 64, 65, 66, 67, 67X, 68, 69, 69X, 69XX, 70, 71 |
| Stueland, Vic Grand Mound | Farmer, Businessman | 37th— <i>Cedar, Clinton</i> | 69, 69X, 69XX, 70, 71 |
| Svoboda, E. Jane Clutier | Homemaker, Farmwife | 75th— <i>Black Hawk, Marshall, Tama</i> | None |
| Swartz, Thomas E. Marshalltown | Legislator | 72nd— <i>Marshall</i> | 69, 69X, 69XX, 70, 71 |
| Swearingen, George R. Sigourney | Retired Vocational Agriculture Instructor, Self-employed, Legislator | 63rd— <i>Jefferson, Keokuk, Wapello</i> | 68, 69, 69X, 69XX, 70, 71 |
| Tabor, David M. Baldwin | Farmer | 34th— <i>Dubuque, Jackson</i> | 70, 71 |
| Teaford, Jane Cedar Falls | Legislator | 24th— <i>Black Hawk</i> | 71 |
| Tyrrell, Phil North English | Owner-Operator Independent Insurance Agency | 53rd— <i>Iowa, Poweshiek</i> | 68, 69, 69X, 69XX |
| Van Camp, Mike Davenport | Electrician | 58th— <i>Scott</i> | 70, 71 |
| Van Maanen, Harold Oskaloosa | Farmer | 64th— <i>Keokuk, Mahaska, Wapello</i> | 68, 69, 69X, 69XX, 70, 71 |
| Wise, Philip Keokuk | Teacher | 62nd— <i>Lee, Van Buren</i> | None |

IOWA CONGRESSIONAL DELEGATION AND DISTRICT OFFICES

UNITED STATES SENATORS

Senator Tom Harkin (D)
317 Hart Senate Office Bldg.
Washington, D.C. 20510
(202) 224-3254

Senator Charles Grassley (R)
135 Hart Senate Office Bldg.
Washington, D.C. 20510
(202) 224-3744

Box H
307 Federal Building
Council Bluffs, Iowa 51501
(712) 325-5533

721 Federal Building
Des Moines, Iowa 50309
(515) 284-4890

733 Federal Building
210 Walnut
Des Moines, Iowa 50309
(515) 284-4574

210 Waterloo Building
531 Commercial Street
Waterloo, Iowa 50701
(319) 232-6657

Lindale Mall
Suite 101
4444 1st Avenue, N.E.
Cedar Rapids, Iowa 52402
(319) 393-6374

206 Federal Building
101 First Street, S.E.
Cedar Rapids, Iowa 52401
(319) 399-2555

131 E. 4th Street
314 B Federal Building
Davenport, Iowa 52801
(319) 322-1338

103 Federal Courthouse Bldg.
320 6th Street
Sioux City, Iowa 51101
(712) 233-3331

116 Federal Building
131 E. 4th Street
Davenport, Iowa 52801
(319) 322-4331

UNITED STATES REPRESENTATIVES**First District**

Congressman Jim Leach (R)
1514 Longworth House Office Bldg.
Washington, D.C. 20515
(202) 225-6576

322 West 3rd Street
Davenport, Iowa 52801
(319) 326-1841

306 F & M Bank Bldg.
Third & Jefferson
Burlington, Iowa 52601
(319) 752-4584

Parkview Plaza, Room 204
107 E. 2nd Street
Ottumwa, Iowa 52501
(515) 682-8549

Second District

Congressman Thomas J. Tauke (R)
2244 Rayburn Office Building
Washington, D.C. 20515
(202) 225-2911

698 Central Avenue
Dubuque, Iowa 52001
(319) 557-7740

1756 First Avenue N.E.
Cedar Rapids, Iowa 52402
(319) 366-8709

116 South 2nd Street
Clinton, Iowa 52732
(319) 242-6180

Third District

Congressman David Nagel (D)
214 Cannon House Office Bldg.
Washington, D.C. 20515
(202) 225-3301

524 Wash Street
Waterloo, Iowa 50701
(319) 234-3623

102 S. Clinton Street
Iowa City, Iowa 52240
(319) 351-0789

Fourth District

Congressman Neal Smith (D)
2373 Rayburn Office Bldg.
Washington, D.C. 20515
(202) 225-4426

544 Insurance Exchange Bldg.
Des Moines, Iowa 50309
(515) 284-4634

215 Post Office Bldg.
P.O. Box 1748
Ames, Iowa 50010
(515) 232-5221

UNITED STATES REPRESENTATIVES -- Continued

Fifth District

Congressman James Lightfoot (R)
1609 Longworth House Office Building
Washington, D.C. 20515
(202) 225-3806

Box 1984
Shenandoah, Iowa 51601
(712) 246-1984

105 Pearl Street
Council Bluffs, Iowa 51501
(712) 325-5572

Suite 7
Walden Plaza
Fort Dodge, Iowa 50501
(515)955-5319

220 West Salem
Indianola, Iowa 50125
(515) 961-0591

Sixth District

Congressman Fred Grandy (R)
1711 Longworth House Office Bldg.
Washington, D.C. 20515
(202) 225-5476

508 Pierce
Sioux City, Iowa 51101
(712) 252-3733

211 North Delaware
Mason City, Iowa 50401
(515) 424-0233

CONDITION OF STATE TREASURY

Receipts, Disbursements and Balances in the Several Funds For the Fiscal Period Ending June 30, 1986

| | Balance June 30, 1985 | Total Receipts and Transfers | Total Available | Total Redemptions and Disbursements | Balance June 30, 1986 |
|-----------------------|--------------------------|---------------------------------------|--------------------------|--|--------------------------|
| General Fund | \$ 20,357,802 | \$ 3,029,059,815 | \$ 3,049,417,617 | \$ 3,003,433,137 | \$ 45,984,480 |
| Special Revenue Fund | 137,933,906 | 1,086,548,113 | 1,224,482,019 | 603,230,016 | 621,252,003 |
| Capital Project Fund | 1,741,273 | 16,888,974 | 18,630,247 | 16,497,867 | 2,132,380 |
| Debt Service Fund | 455,045,010 | 32,257,678 | 487,302,688 | 484,541,558 | 2,761,130 |
| Enterprise Fund | 465,075 | 193,010,081 | 193,475,156 | 188,172,475 | 5,302,681 |
| Internal Service Fund | 6,223,267 | 32,605,877 | 38,829,144 | 33,867,008 | 4,962,136 |
| Expendable Trust Fund | 7,044,474 | 250,055,307 | 257,099,781 | 218,926,819 | 38,172,962 |
| Non Expendable | | | | | |
| Trust Fund | 5,492,755 | 11,949 | 5,504,704 | 1,022,679 | 4,482,025 |
| Pension Fund | 2,462,616,558 | 713,660,117 | 3,176,276,675 | 150,694,976 | 3,025,581,699 |
| Trust and Agency Fund | 96,874,344 | 1,948,799,003 | 2,045,673,347 | 1,949,948,805 | 95,724,542 |
| | <u>\$ 3,193,794,464</u> | <u>\$ 7,302,896,914</u> | <u>\$ 10,496,691,378</u> | <u>\$ 6,650,335,340</u> | <u>\$ 3,846,356,038</u> |
| Totals | | | | | |
| | | | | Balance July 1, 1985 | \$ 3,193,794,464 |
| | | | | Receipts and Transfers | \$ 7,302,896,914 |
| | | | | Total Available | \$10,496,691,378 |
| | | | | Redemptions and Disbursements | \$ 6,650,335,340 |
| | | | | Balance June 30, 1986 | \$ 3,846,356,038 |

**DEPARTMENT OF REVENUE AND FINANCE
SEPTEMBER 11, 1987**

ANALYSIS BY CHAPTERS

REGULAR SESSION

| CH. | FILE | TITLE |
|-----|--------|--|
| 1 | SF 68 | Effective dates of Acts and resolutions |
| 2 | HF 129 | Acknowledgment forms |
| 3 | SF 18 | Motor vehicle price discrimination |
| 4 | SF 39 | School enrollment counts |
| 5 | SF 50 | School treasurer's annual report |
| 6 | SF 41 | School transportation reimbursement |
| 7 | SF 158 | Crime victim reparation applications |
| 8 | HF 163 | Health-related duties and powers |
| 9 | HF 168 | Profiting from intentional homicide |
| 10 | HF 194 | Fire extinguishers in public buildings |
| 11 | HF 265 | Industrial loan companies |
| 12 | HF 314 | Obstruction of emergency communications |
| 13 | SF 269 | Laws relating to crimes affirmed and reenacted |
| 14 | SF 141 | Motor vehicle financial responsibility requirements |
| 15 | SF 434 | Railroad boiler inspections |
| 16 | SF 303 | Valuing equity interests in cooperative associations |
| 17 | SF 271 | Laws relating to public bodies affirmed and reenacted |
| 18 | SF 270 | Laws relating to taxes affirmed and reenacted |
| 19 | SF 268 | Laws relating to public employees affirmed and reenacted |
| 20 | SF 137 | Publication prices |
| 21 | SF 209 | Gas utility regulation |
| 22 | SF 298 | Alcoholic beverages and treatment of alcoholics |
| 23 | SF 382 | Soil and water conservation districts |
| 24 | HF 630 | State liability for torts by juveniles performing work assignments |
| 25 | HF 612 | Judicial magistrate proceedings |
| 26 | HF 607 | Organized amateur boxing |
| 27 | HF 427 | Disclosures by state employees |
| 28 | SF 272 | Surgery for medicaid clients |
| 29 | HF 641 | Wastewater treatment facility variances |
| 30 | HF 614 | Funeral services and merchandise furnished upon a future death |
| 31 | HF 583 | County zoning |
| 32 | HF 207 | Chemical substitutes and antagonists programs |
| 33 | HF 134 | Local air pollution control programs |
| 34 | SF 161 | Habitual offenders under motor vehicle laws |
| 35 | SF 129 | County sale of unused right of way |
| 36 | SF 90 | County costs for patients at state hospitals for the mentally ill |
| 37 | SF 76 | Third party payor reimbursement for patients in mental health institutes |
| 38 | SF 13 | Security interests in farm products |
| 39 | SF 105 | School administrators' contracts |
| 40 | SF 198 | Special assessments on property acquired for public uses or purposes |
| 41 | SF 231 | Filing date of pleadings |
| 42 | SF 257 | Crop damage in use of drainage district easements |
| 43 | SF 265 | Publication of notices |
| 44 | SF 273 | Child foster care |

| CH. | FILE | TITLE |
|-----|--------|--|
| 45 | SF 292 | Fire hazard analysis |
| 46 | SF 316 | Leased motor vehicle registration |
| 47 | SF 338 | Environmental protection performance standards |
| 48 | SF 388 | School board election nomination petitions |
| 49 | SF 428 | Art buyers' protection |
| 50 | SF 451 | Legal settlement |
| 51 | SF 459 | Handicapped parking spaces |
| 52 | SF 463 | Economic assistance for agricultural producers |
| 53 | SF 470 | Corporate takeover offers |
| 54 | HF 132 | Probate final reports |
| 55 | HF 169 | Lead abatement program |
| 56 | HF 176 | Loans of library materials and equipment |
| 57 | HF 251 | Advocates for the mentally ill |
| 58 | HF 373 | Nominees for commission on the deaf |
| 59 | HF 378 | Employment screening for juvenile substance abuse treatment programs |
| 60 | HF 394 | Transient merchants' and out-of-state contractors' bonds |
| 61 | HF 409 | Condemnation procedures |
| 62 | HF 513 | Interstate rendition for failure to provide support |
| 63 | HF 610 | Group insurance |
| 64 | HF 639 | Life insurance company investments |
| 65 | SF 267 | Laws relating to business and occupation regulation affirmed and reenacted |
| 66 | SF 420 | Distribution of employment statistics |
| 67 | SF 474 | Homestead exemption waivers |
| 68 | HF 47 | Township officers |
| 69 | HF 90 | Investigations of deaths |
| 70 | HF 136 | Disclosures to care review committee members |
| 71 | HF 193 | Contested case proceedings |
| 72 | HF 487 | Criminal penalty surcharge |
| 73 | HF 489 | Mediation releases for agricultural property |
| 74 | HF 507 | Sex discrimination |
| 75 | HF 517 | Lender reporting of mortgage satisfactions |
| 76 | HF 568 | Job training grants |
| 77 | HF 579 | Personalized plates for trailers |
| 78 | HF 596 | Employer allocations for unemployment compensation purposes |
| 79 | SF 423 | Mechanics' liens |
| 80 | HF 585 | Consumer rental purchase agreements |
| 81 | SF 138 | Economic emergency and foreclosure moratorium |
| 82 | SF 195 | Board of tax review |
| 83 | SF 222 | Smokeless tobacco |
| 84 | SF 264 | Property tax exemption revocations |
| 85 | HF 64 | Jury lists and jury commissioners |
| 86 | HF 92 | Council-manager-ward form of city government |
| 87 | HF 131 | Transfers to minors |
| 88 | HF 356 | Cooperative associations |
| 89 | HF 408 | Disclosure of financial status in marriage dissolutions |
| 90 | HF 525 | Admission of minors to hospitals for the mentally ill |
| 91 | HF 615 | Emergency medical personnel |
| 92 | HF 587 | Architects |

| CH. | FILE | TITLE |
|-----|--------|--|
| 93 | SF 70 | Motor vehicle fuel pumps, public scales, and meters |
| 94 | SF 106 | School administrators |
| 95 | SF 130 | Reversion of certain beer and wine tax moneys |
| 96 | SF 177 | Disposal of dead animals |
| 97 | SF 214 | City councils in small cities |
| 98 | SF 266 | Laws relating to judicial procedures and court orders affirmed and reenacted |
| 99 | HF 318 | County and municipal infractions |
| 100 | HF 360 | Life-sustaining procedures |
| 101 | HF 379 | Public service jobs |
| 102 | HF 490 | Interstate adoption assistance agreements |
| 103 | HF 523 | County and city bonds and loan agreements |
| 104 | HF 536 | Debts of public entities |
| 105 | HF 324 | County, city, and city utility investments |
| 106 | SF 493 | Statewide network of small business development corporations |
| 107 | HF 576 | Iowa seal agricultural products |
| 108 | HF 527 | Motor vehicle proportional registration |
| 109 | HF 398 | Water districts |
| 110 | HF 258 | Substance abuse grants |
| 111 | SF 449 | Department of employment services programs |
| 112 | SF 424 | Political campaigns |
| 113 | SF 319 | Abandoned or dangerous buildings |
| 114 | SF 341 | Standard of proof for property forfeitures |
| 115 | SF 374 | Code corrections |
| 116 | SF 179 | Homestead platting and exemption |
| 117 | SF 290 | Foster care training and confidentiality |
| 118 | SF 469 | Correctional programs for OWI offenders and others |
| 119 | SF 216 | Therapeutically certified optometrists |
| 120 | SF 311 | Motor vehicle speed limits and safety belts |
| 121 | HF 515 | Court appointed advocates for children |
| 122 | HF 492 | Controlled substances |
| 123 | HF 262 | Abandonment of vehicles |
| 124 | HF 142 | Motorboat operation |
| 125 | SF 499 | Low-income housing credits |
| 126 | SF 458 | Taxes on property of governmental bodies |
| 127 | SF 146 | Agricultural loan assistance agreements |
| 128 | HF 346 | Temporary certificates for medical and podiatry practitioners |
| 129 | HF 375 | Conspiracy |
| 130 | HF 494 | Mobile home certificates of title |
| 131 | SF 276 | Long-term care insurance |
| 132 | HF 506 | Insurance regulation |
| 133 | HF 590 | Declarations of value on transfers by federal agencies and instrumentalities |
| 134 | HF 595 | Water vessel certificates of title |
| 135 | HF 646 | Underground facilities and excavations |
| 136 | HF 605 | Taxes on mobile home rentals |
| 137 | HF 655 | Debt collection practices and civil actions |
| 138 | HF 673 | Risk retention group taxes |
| 139 | HF 241 | Use of correctional institution resources by ISU |
| 140 | HF 505 | Adoptions |

| CH. | FILE | TITLE |
|-----|--------|---|
| 141 | HF 636 | World trade and investment |
| 142 | HF 599 | Foreclosure and redemption of mortgages and deeds of trust |
| 143 | HF 345 | Drainage district improvements |
| 144 | HF 602 | Meat and poultry inspection |
| 145 | HF 621 | Ethanol-blended gasoline |
| 146 | HF 633 | Authorized farm corporations and trusts |
| 147 | HF 411 | Grain dealer and agricultural warehouse operator regulation |
| 148 | HF 488 | License revocations for OWI |
| 149 | SF 522 | Juvenile laws |
| 150 | HF 574 | Forgery and similar frauds |
| 151 | HF 588 | Child in need of assistance proceedings |
| 152 | HF 684 | County charges under juvenile laws |
| 153 | HF 412 | Child abuse |
| 154 | HF 591 | Domestic abuse and other assaults |
| 155 | HF 244 | Payments to subcontractors under public improvement contracts |
| 156 | SF 519 | Urban revitalization tax exemptions |
| 157 | SF 482 | Civil judgments and decrees |
| 158 | SF 461 | Electronic funds transfers |
| 159 | HF 567 | Permanency planning for children |
| 160 | HF 634 | Secondary road fund allocations |
| 161 | HF 380 | County conservation indebtedness |
| 162 | HF 533 | Vehicle weight restrictions |
| 163 | HF 426 | Debt document copies |
| 164 | HF 416 | Consumer frauds |
| 165 | SF 509 | Engineering and land surveying |
| 166 | HF 130 | Real estate contract forfeiture |
| 167 | HF 167 | Motor vehicle licenses and nonoperators' identification cards |
| 168 | HF 170 | Insurance company sale following dissolution |
| 169 | HF 626 | Agricultural assistance |
| 170 | HF 371 | Transportation regulation |
| 171 | HF 658 | Financial powers of public and private entities |
| 172 | HF 472 | State park road and conservation parkway funding |
| 173 | HF 575 | Recreation trails |
| 174 | HF 620 | Open space lands |
| 175 | HF 623 | Scenic areas |
| 176 | HF 464 | Protected game, fur-bearing animals, and fish |
| 177 | SF 479 | Pesticides |
| 178 | HF 540 | Welcome centers |
| 179 | SF 17 | Cruelty to animals |
| 180 | SF 396 | Waste management authority |
| 181 | HF 520 | Membership campgrounds |
| 182 | HF 660 | Dependent adult abuse and neglect |
| 183 | SF 139 | Economic development and conflicts of interest |
| 184 | SF 55 | Games of skill or chance, and raffles |
| 185 | SF 340 | Testing bodily specimens of persons in corrective facilities |
| 186 | SF 359 | Vehicle size, weight, load, and equipment regulation |
| 187 | HF 589 | Area school equipment replacement tax |
| 188 | SF 481 | School allowable growth adjustments |
| 189 | SF 29 | Movement of mobile homes and motor homes |
| 190 | HF 210 | Health care facility admissions |

| CH. | FILE | TITLE |
|-----|--------|--|
| 191 | HF 460 | Contracts for certificated employees of state schools |
| 192 | HF 493 | District court administrators' facilities |
| 193 | HF 640 | Public utility rates |
| 194 | HF 669 | Intermediate care facilities for the mentally ill |
| 195 | HF 676 | Local option sales and services tax |
| 196 | HF 682 | Income and sales tax procedures |
| 197 | HF 518 | Sanitary districts |
| 198 | HF 374 | Property tax procedures |
| 199 | HF 334 | Revenue and finance department procedures |
| 200 | HF 328 | Birth centers |
| 201 | HF 580 | Pregnancy and childbirth leaves of absence |
| 202 | HF 556 | Bed and breakfast inns |
| 203 | HF 410 | City officers and employees |
| 204 | HF 315 | Special exhibit items indemnification |
| 205 | HF 266 | Sales tax exemption for food stamp purchases |
| 206 | SF 399 | Motorcycle rider education |
| 207 | SF 333 | Telecommunications use by schools, area schools, and regents' institutions |
| 208 | HF 469 | Drug testing of employees and applicants |
| 209 | HF 654 | Energy conservation assistance |
| 210 | SF 101 | Mobile home taxes |
| 211 | SF 162 | Iowa public broadcasting |
| 212 | SF 471 | Personal liability and indemnification |
| 213 | SF 480 | Gifts to persons serving in public capacities and candidates |
| 214 | HF 675 | Income, sales, services, and use taxes |
| 215 | HF 594 | Pharmacy, pharmacist, and drug regulation |
| 216 | HF 310 | Acquired immune deficiency syndrome |
| 217 | HF 316 | Park user permits |
| 218 | SF 148 | Gender balance on boards, commissions, committees, and councils |
| 219 | HF 79 | Smoking prohibitions |
| 220 | HF 603 | Housing trust fund |
| 221 | HF 600 | Elections and related activities |
| 222 | SF 507 | Benefit ratio unemployment compensation contribution array system |
| 223 | HF 661 | Life and health insurance guaranty association |
| 224 | HF 499 | Education |
| 225 | HF 631 | Groundwater quality |
| 226 | SF 381 | Epworth, Iowa, legalizing Act |
| 227 | SF 504 | Compensation and benefits for public officials and employees |
| 228 | HF 355 | Supplemental appropriations and collection and distribution of moneys |
| 229 | SF 513 | Federal funds appropriated and allocated |
| 230 | SF 517 | Petroleum overcharge funds |
| 231 | SF 515 | Lottery revenues appropriated and allocated |
| 232 | SF 518 | Appropriations and provisions relating to public defense, public safety, and transportation |
| 233 | SF 511 | Appropriations and programs relating to various public agencies |
| 234 | HF 671 | Appropriations and distribution of responsibilities between various public agencies and programs |

| CH. | FILE | TITLE |
|-----|-----------|--|
| 235 | HJR 14 | Nullification of administrative rule |
| 236 | R.C.P. | Special appearance — elimination |
| 237 | R.C.P. | Interrogatories |
| 238 | R.C.P. | Change of venue |
| 239 | R.C.P. | Trial |
| 240 | Form | Small claims |
| 241 | R.App.P. | Supersedeas bond |
| 242 | R.Prob.P. | Referees |
| 243 | R.Prob.P. | Guardians |
| 244 | SCR 35 | Board of Regents ten-year building program |

FIRST EXTRAORDINARY SESSION

| | | |
|---|--------|--------------------------|
| 1 | SF 523 | State finances and taxes |
|---|--------|--------------------------|

SECOND EXTRAORDINARY SESSION

| | | |
|---|--------|-------------------------------|
| 1 | HF 689 | State individual income taxes |
|---|--------|-------------------------------|

1987 Second Extraordinary Session
Of The
Seventy-Second General Assembly
Of The
State Of Iowa

HELD AT DES MOINES, THE CAPITAL OF THE STATE

SECOND EXTRAORDINARY SESSION HELD ON THE TWENTY-SEVENTH DAY OF OCTOBER, A.D. 1987
IN THE ONE HUNDRED FORTY-FIRST YEAR OF THE STATE

CHAPTER 1

STATE INDIVIDUAL INCOME TAXES

H.F. 689

AN ACT relating to the state's individual income tax for income tax years beginning in the 1987 calendar year and making it retroactive and providing for it to be effective upon enactment.

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

Section 1. Section 422.4, Code Supplement 1987, is amended by adding the following new subsections:

NEW SUBSECTION. 19. The definition of the Internal Revenue Code of 1954 in section 422.3, subsection 5, shall be interpreted to include provisions of the Tax Reform Act of 1986, Pub. L. No. 99-514 which amended the Internal Revenue Code of 1954, unless the context otherwise requires.

NEW SUBSECTION. 20. "Internal Revenue Code of 1986" means the Internal Revenue Code of 1954 as amended by the Tax Reform Act of 1986, Pub. L. No. 99-514.

Sec. 2. Section 422.5, Code Supplement 1987, is amended by adding after subsection 1 the following new subsection:

NEW SUBSECTION. 1A. In lieu of subsection 1, a tax is imposed upon every resident and nonresident of the state which tax shall be levied, collected, and paid annually upon and with respect to the entire taxable income as defined in this division at rates as follows:

- a. On all taxable income from zero through one thousand dollars, four-tenths of one percent.
- b. On all taxable income exceeding one thousand dollars but not exceeding two thousand dollars, eight-tenths of one percent.
- c. On all taxable income exceeding two thousand dollars but not exceeding four thousand dollars, two and seven-tenths percent.
- d. On all taxable income exceeding four thousand dollars but not exceeding nine thousand dollars, five percent.
- e. On all taxable income exceeding nine thousand dollars but not exceeding fifteen thousand dollars, six and eight-tenths percent.
- f. On all taxable income exceeding fifteen thousand dollars but not exceeding twenty thousand dollars, seven and two-tenths percent.

g. On all taxable income exceeding twenty thousand dollars but not exceeding thirty thousand dollars, seven and fifty-five hundredths percent.

h. On all taxable income exceeding thirty thousand dollars but not exceeding forty-five thousand dollars, eight and eight-tenths percent.

i. On all taxable income exceeding forty-five thousand dollars, nine and ninety-eight hundredths percent.

j. The tax imposed upon the taxable income of a nonresident shall be computed by reducing the amount determined pursuant to paragraphs "a" through "i" by the amounts of nonrefundable credits under this division and by multiplying this resulting amount by a fraction of which the nonresident's net income allocated to Iowa, as determined in section 422.8, subsection 2, is the numerator and the nonresident's total net income computed under section 422.7 is the denominator. This provision also applies to individuals who are residents of Iowa for less than the entire tax year.

k. There is imposed upon every resident and nonresident of this state, including estates and trusts, the greater of the tax determined in paragraphs "a" through "j" or the state alternative minimum tax equal to seventy-five percent of the maximum state individual income tax rate for the tax year, rounded to the nearest one-tenth of one percent, of the state alternative minimum taxable income of the taxpayer as computed under this paragraph.

The state alternative minimum taxable income of a taxpayer is equal to the taxpayer's state taxable income, as computed with the deductions in section 422.9, except for the net capital gain deduction, with the following adjustments:

(1) Add items of tax preference included in federal alternative minimum taxable income under section 57, except subsections (a)(1), (a)(2), and (a)(5), of the Internal Revenue Code of 1986, make the adjustments included in federal alternative minimum taxable income under section 56, except subsections (a)(4), (b)(1)(C)(iii), and (d), of the Internal Revenue Code of 1986, and add losses as required by section 58 of the Internal Revenue Code of 1986. In the case of an estate or trust, the items of tax preference, adjustments, and losses shall be apportioned between the estate or trust and the beneficiaries in accordance with rules prescribed by the director.

(2) Subtract the applicable exemption amount as follows:

(a) Seventeen thousand five hundred dollars for a married person who files separately or for an estate or trust.

(b) Twenty-six thousand dollars for a single person or an unmarried head of household.

(c) Thirty-five thousand dollars for a married couple which files a joint return.

(d) The exemption amount shall be reduced, but not below zero, by an amount equal to twenty-five percent of the amount by which the alternative minimum taxable income of the taxpayer, computed without regard to the exemption amount in this subparagraph, exceeds the following:

(i) Seventy-five thousand dollars in the case of a taxpayer described in subparagraph part (a).

(ii) One hundred twelve thousand five hundred dollars in the case of a taxpayer described in subparagraph part (b).

(iii) One hundred fifty thousand dollars in the case of a taxpayer described in subparagraph part (c).

(3) In the case of a net operating loss computed for a tax year beginning after December 31, 1982 which is carried back or carried forward to the current taxable year, the net operating loss shall be reduced by the amount of the items of tax preference arising in such year which was taken into account in computing the net operating loss in section 422.9, subsection 3. The deduction for a net operating loss for a tax year beginning after December 31, 1986 which is carried back or carried forward to the current taxable year shall not exceed ninety percent of the alternative minimum taxable income determined without regard for the net operating loss deduction.

The state alternative minimum tax of a taxpayer whose net capital gain deduction includes the gain or loss from the forfeiture of an installment real estate contract, the transfer of real or personal property securing a debt to a creditor in cancellation of that debt or from the sale

or exchange of property as a result of actual notice of foreclosure where the fair market value of the taxpayer's assets exceeds the taxpayer's liabilities immediately before such forfeiture, transfer, or sale or exchange shall not be greater than such excess, including any asset transferred within one hundred twenty days prior to such forfeiture, transfer, or sale or exchange.

In the case of a resident, including a resident estate or trust, the state's apportioned share of the state alternative minimum tax is one hundred percent of the state alternative minimum tax computed in this subsection. In the case of a nonresident, including a nonresident estate or trust, or an individual, estate or trust that is domiciled in the state for less than the entire tax year, the state's apportioned share of the state alternative minimum tax is the amount of tax computed under this subsection, reduced by the applicable credits in sections 422.10, 422.11, 422.11A, and 422.12 and this result multiplied by a fraction with a numerator of the sum of state net income allocated to Iowa as determined in section 422.8, subsection 2, plus tax preference items, adjustments, and losses under subparagraph (1) attributable to Iowa and with a denominator of the sum of total net income computed under section 422.7 plus all tax preference items, adjustments, and losses under subparagraph (1). In computing this fraction, those items excludable under subparagraph (1) shall not be used in computing the tax preference items. Married taxpayers electing to file separate returns or separately on a combined return must allocate the minimum tax computed in this subsection in the proportion that each spouse's respective preference items, adjustments, and losses under subparagraph (1) bear to the combined preference items, adjustments, and losses under subparagraph (1) of both spouses.

Sec. 3. Section 422.5, subsection 2, Code Supplement 1987, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. However, for married persons filing jointly or filing separately on a combined return, unmarried heads of household, and surviving spouses, references in this subsection and subsections 6 and 10 to five thousand dollars shall be interpreted to mean seven thousand five hundred dollars. In addition, if the married persons filing jointly or filing separately on a combined return, unmarried head of household, or surviving spouse's net income exceeds seven thousand five hundred dollars the regular tax imposed under this division shall be the lesser of the maximum state individual income tax rate times the portion of the net income in excess of seven thousand five hundred dollars or the regular tax liability computed without regard to this sentence. Taxpayers electing to file separately shall compute the alternate tax described in this paragraph using the total net income of the husband and wife.

Sec. 4. Section 422.7, Code Supplement 1987, is amended by adding after subsection 16 the following new subsection:

NEW SUBSECTION. 16A. Notwithstanding any other provision, add the amounts deducted and subtract the amounts included as income as a result of the treatment provided sale-leaseback agreements under section 168(f)(8) of the Internal Revenue Code of 1954 for property placed in service by the transferee prior to January 1, 1986 to the extent that the amounts deducted and the amounts included in income are not otherwise deductible or included in income under the Internal Revenue Code of 1954 as amended to and including December 31, 1985. Entitlement to depreciation on any property included in a sale-leaseback agreement which is placed in service by the transferee prior to January 1, 1986 shall be determined under the Internal Revenue Code of 1954 as amended to and including December 31, 1985, excluding section 168(f)(8) in making the determination.

Sec. 5. Section 422.7, subsections 23 and 24, Code Supplement 1987, are amended to read as follows:

23. Add the amount of intangible drilling and development costs optionally deducted in the year paid or incurred as ~~allowed under section 263(e)~~ described in section 57(a)(2) of the Internal Revenue Code of 1954. This amount may be recovered through cost depletion or depreciation, as appropriate under rules prescribed by the director.

24. Add the percentage depletion amount determined with respect to an oil, gas, or geothermal well using methods as described in section 613 57(a)(1) of the Internal Revenue Code of 1954 that is in excess of the cost depletion amount determined under section 611 of the Internal Revenue Code of 1954.

Sec. 6. Section 422.7, Code Supplement 1987, is amended by adding the following new subsection:

NEW SUBSECTION. 27. Add interest and dividends from regulated investment companies exempt from federal income tax under the Internal Revenue Code of 1986 and subtract the loss on the sale or exchange of a share of a regulated investment company held for six months or less to the extent the loss was disallowed under section 852(b)(4)(B) of the Internal Revenue Code of 1986.

Sec. 7. Section 422.9, subsection 1, unnumbered paragraph 1, Code Supplement 1987, is amended to read as follows:

An optional standard deduction of fifteen percent of the net income after deduction of federal income tax, not to exceed one thousand two hundred dollars for a married person who files separately, one thousand two hundred dollars for a single person or three thousand dollars for a husband and wife who file a joint return, a surviving spouse as defined in section 2 of the Internal Revenue Code of 1954, or an unmarried head of household as defined in the Internal Revenue Code of 1954 or an optional standard deduction after deduction of federal income tax equal to one thousand two hundred thirty dollars for a married person who files separately or a single person or equal to three thousand thirty dollars for a husband and wife who file a joint return, a surviving spouse, or an unmarried head of household. The optional standard deduction shall not exceed the amount remaining after deduction of the federal income tax.

Sec. 8. Section 422.9, subsection 2, unnumbered paragraph 1, Code Supplement 1987, is amended to read as follows:

The total of contributions, interest, taxes, medical expense, nonbusiness losses and miscellaneous expenses; and moving expenses; deductible for federal income tax purposes under the Internal Revenue Code of 1954, with the following adjustments:

Sec. 9. Section 422.9, Code Supplement 1987, is amended by adding the following new subsection:

NEW SUBSECTION. 6. The taxpayer may recompute the taxpayer's income tax liability for the tax year by subtracting from the taxpayer's taxable income, as computed without regard to this subsection, sixty percent of the net capital gain as computed in section 1202 of the Internal Revenue Code of 1986 in effect for tax years beginning in the 1986 calendar year. For purposes of determining the amount to be subtracted, the net capital gain shall not exceed seventeen thousand five hundred dollars. Married taxpayers who elect separate filing on a combined return for state tax purposes are treated as one taxpayer and the amount of net capital gain to be used to determine the total amount to be subtracted by them shall not exceed seventeen thousand five hundred dollars in the aggregate. Married taxpayers who file jointly or separately on a combined return shall prorate the seventeen thousand five hundred dollar limitation between them based on the ratio of each spouse's net capital gain to the total net capital gain of both spouses. In the case of married taxpayers filing separate returns, the amount of net capital gain to be used to determine the amount to be subtracted by each spouse shall not exceed eight thousand seven hundred and fifty dollars. To the extent that the adjusted gross income reflects capital gain treatment for sales of dairy cattle made between January 1, 1987, and September 1, 1987, under the federal milk production termination program, the capital gains from such sales shall not be used in computing net capital gain for purposes of this subsection. Any income or loss resulting from the forfeiture, transfer, or sale or exchange

described in section 422.7, subsection 25, shall not be used in computing net capital gain for purposes of this subsection.

In order for the taxpayer to claim this capital gain deduction, the taxpayer must completely fill out the return, determine the taxpayer's income tax liability without this deduction, and pay the amount of tax that is owed. The taxpayer shall recompute the taxpayer's income tax liability, with this deduction, on a special return. This special return shall be filed with the regular return and constitutes a claim for refund of the difference between the amount of tax the taxpayer paid as determined without the net capital gain deduction and the amount of tax determined with the net capital gain deduction. In recomputing the taxpayer's alternative minimum tax liability, the amount of net capital gain deduction taken shall be treated as a tax preference item for purposes of the recomputation only.

The provisions of this subsection shall not affect the amount of the taxpayer's checkoff to the Iowa election campaign fund under section 56.18, the checkoff for the fish and game protection fund in section 107.16, the credits from tax provided in sections 422.10, 422.11A, and 422.12 and the allocation of these credits between spouses if the taxpayers filed separate returns or separately on combined returns, or the amount of the taxpayer's school district income surtax liability under section 442.15 as these items were properly computed or claimed on taxpayers' returns.

For the tax year the total amount of refund claims that shall be paid shall not exceed eight million dollars. If the total amount of the claims for refund does exceed that amount, each claim for refund shall be paid on a pro rata basis so that the total amount paid for the tax year does not exceed eight million dollars. In the case where refund claims are not paid in full, the amount of the refund to which the taxpayer is entitled under this subsection is the pro rata amount that was paid and the taxpayer is not entitled to a refund for the unpaid portion and is not entitled to carry that amount forward or backward to another tax year. Taxpayers shall not use refunds as estimated payments for the succeeding tax year. Taxpayers whose tax years begin on January 1 must file their refund claims by October 31, 1988, to be eligible for refunds. Taxpayers whose tax years begin on a date in 1987 other than January 1 must file their refund claims by the end of the sixth month following the end of their tax years. The department shall determine on February 1, 1989, if the total amount of claims for refund exceeds eight million dollars for the tax year. Notwithstanding any other provision, interest shall not be due on any refund claims that are paid by February 28, 1989. If the claim is not payable on February 28, 1989 because the taxpayer is a fiscal year filer, then the amount of the claim allowed shall be in the same ratio as refund claims available on February 1, 1989. These claims shall be funded by moneys appropriated for payment of refunds of individual income tax.

Sec. 10. Section 422.10, unnumbered paragraph 1, Code 1987, is amended to read as follows:

The taxes imposed under this division shall be reduced by a state tax credit for increasing research activities in this state. For individuals, the credit shall equal six and one-half percent of the state's apportioned share of the qualifying expenditures for increasing research activities. The state's apportioned share of the qualifying expenditures for increasing research activities is a percent equal to the ratio of qualified research expenditures in this state to total qualified research expenditures. For purposes of this section, an individual may claim a research credit for qualifying research expenditures incurred by a partnership, subchapter S corporation, and estate or trust electing to have the income taxed directly to the individual. The amount claimed by the individual shall be based upon the pro rata share of the individual's earnings of a partnership, subchapter S corporation, or estate or trust. For purposes of this section, "qualifying expenditures for increasing research activities" means the qualifying expenditures as defined for the federal credit for increasing research activities which would be allowable under section 30 of the Internal Revenue Code of 1954, in effect on January 1, 1985 or which would be allowable under section 41 of the Internal Revenue Code of 1986.

Sec. 11. Section 422.21, Code Supplement 1987, is amended by adding the following new unnumbered paragraphs:

NEW UNNUMBERED PARAGRAPH. The department shall provide on income forms or in the instruction booklets in a manner that will be noticeable to the taxpayers a statement to the extent that even though the taxpayer may not have any federal or state income tax liability that the taxpayer may be eligible for the federal earned income tax credit. The statement shall also contain notice of where the taxpayer may check on the taxpayer's eligibility for this credit.

NEW UNNUMBERED PARAGRAPH. The department shall prepare and make available a special return for filing a tax refund claim resulting from the net capital gain deduction authorized in section 422.9, subsection 6. The special returns shall be designed so that the department will be able to compile data that identifies the source and type of the capital gains and losses and the geographical location of the transactions involving the capital gains and losses. By January 15, 1989, the department shall make available to the general assembly the data compiled from the special returns filed during the previous calendar year.

Sec. 12. Section 422.73, Code 1987, is amended by adding the following new subsections:

NEW SUBSECTION. Notwithstanding subsection 2, a claim for credit or refund of the income tax paid for a tax year beginning in the 1983 calendar year is considered timely if the claim is filed with the department on or before April 30, 1988, if the taxpayer's federal income tax was forgiven under section 692 of the Internal Revenue Code of 1986 because the taxpayer died, or was missing in action and determined dead, while serving in a combat zone. To the extent the federal income tax was forgiven under section 692 of the Internal Revenue Code of 1986 for the tax year, the Iowa income tax is also forgiven.

NEW SUBSECTION. Notwithstanding subsection 2, a claim for credit or refund of the state alternative minimum tax paid for any tax year beginning on or after January 1, 1982 and before January 1, 1984 is considered timely if the claim is filed with the department on or before April 30, 1988, if the taxpayer's capital gains preference items for purposes of the federal individual alternative minimum tax was reduced as a result of section 13208 of the Consolidated Omnibus Budget Reconciliation Act of 1985 as amended by section 1896 of the Tax Reform Act of 1986.

Sec. 13. Section 422.7, subsections 10, 12, 14, 15, 22, and 26, section 422.9, subsection 2, paragraph "e", and section 422.21, unnumbered paragraph 4, do not apply.

Sec. 14. References in section 422.8 and in any other provision of law to section 422.5, subsection 1 shall be interpreted to mean the corresponding provision of section 422.5, subsection 1A.

Sec. 15. No addition to the tax shall be made under section 422.16, subsection 11, paragraph "d" or section 422.88, relating to the underpayment of estimated tax, for any tax year beginning before January 1, 1988 with respect to any underpayment, to the extent such underpayment was created or increased by any provision of the federal Tax Reform Act of 1986 or this Act.

Sec. 16. Sections 1 through 10, 13, and 14 of this Act are retroactive to January 1, 1987 for tax years beginning in the 1987 calendar year only.

Sec. 17. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved October 28, 1987

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