130 E. Aurora Ave.
Des Moines, Iowa 50313-3654
March 5, 2017

Jack Whitver
4019 NE Bellagio Cir
Ankeny, IA 50021

Re: SF 282
HF 520 (formerly HSB 164)

Dear Sen. Whitver,

HF 520 (formerly HSB 164) has been introduced as a Committee on Public Safety bill. SF 282 is the same bill in the Iowa Senate. It has some poorly written language on the reclassification of cannabidiol (CBD) products.

I have a hearing on Wednesday, March 8, 2017, with the Iowa Board of Pharmacy regarding this bill, SF 282. SF 282 is the companion bill to HF 520 in the Iowa House. Both bills have the same poorly written language in them.

It does not make sense for the bill to tell the pharmacy board to reschedule a cannabidiol (CBD) product after it has been approved by the FDA and the DEA. The Iowa Board of Pharmacy does not schedule controlled substances in Iowa. The Iowa Board of Pharmacy simply makes a recommendation to the legislature on scheduling based on the eight (8) factors in Iowa Code § 124.201(1) (2017). HF 520 does not allow the Iowa Board of Pharmacy to consider any of the eight (8) factors or make any recommendation.

The legislature can reschedule cannabidiol (CBD) products immediately without waiting until the FDA and the DEA approve them.

Placing cannabidiol (CBD) products in another schedule immediately causes no harm. Doctors and pharmacists cannot prescribe or dispense controlled substances in Iowa until the federal government approves them. Doctors and pharmacists must have both state and federal licensing and comply with both state and federal scheduling to prescribe controlled substances in Iowa.

There is already existing Iowa law which provides an example of exactly how this bill should be written. Naturally derived dronabinol (THC) products were placed in schedule 3 in Iowa in 2008. The federal government has never approved any naturally derived dronabinol (THC) products and they remain in federal schedule 1 today.

Here is the existing Iowa Code on naturally derived THC products:

https://www.legis.iowa.gov/docs/code/2017/124.208.pdf

> 9. *Hallucinogenic substances.*
> *a.* Dronabinol in sesame oil and encapsulated in a soft gelatin capsule in a drug product approved for marketing by the United States food and drug administration.
> *b.* Any drug product in tablet or capsule form containing natural dronabinol (derived from the cannabis plant) or synthetic dronabinol (produced from synthetic materials) for which an abbreviated new drug application (ANDA) has been approved by the United States food and drug administration under section 505(j) of the federal Food, Drug, and Cosmetic Act and which references as its listed drug the drug product identified in paragraph *"a"*.
> *c.* Some other names for dronabinol: (6aR-trans)-6a,7,8,10a-tetrahydro-6,6,9-trimethyl-3-pentyl-6H-dibenzo [b,d] pyran-1-ol, or (-)-delta-9-(trans)-tetrahydrocannabinol.

Here is a link to the 2008 Iowa Acts, Chapter 1010, so you can see how the 2008 bill was written.

https://www.legis.iowa.gov/docs/publications/iactc/82.2/CH1010.pdf

Please file an amendment to SF 282, scheduling cannabidiol (CBD) products now without unnecessarily involving the Iowa Board of Pharmacy.

There is no reason to treat CBD products any differently than THC products have already been treated in the Iowa Code.

Thank you very much!

Sincerely,

Carl Olsen
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Senate File 282 - Introduced

SENATE FILE 282
BY ZAUN

A BILL FOR

An Act relating to the medical use of cannabidiol including the rescheduling of a cannabidiol investigational product approved as a prescription drug medication under federal law and including effective date provisions.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section 124.201, Code 2017, is amended by adding the following new subsection:

NEW SUBSECTION. 5. *a.* If a cannabidiol investigational product approved as a prescription drug medication by the United States food and drug administration is designated as a schedule II controlled substance by the federal drug enforcement agency, the board shall, upon notice of the designation, similarly designate the prescription drug medication as a schedule II controlled substance under this chapter. Such designation by the board shall be immediately effective upon the date of publication in the federal register of the final order designating the prescription drug medication as a schedule II controlled substance.

b. The board shall adopt rules pursuant to chapter 17A to administer this subsection. The board may adopt rules on an emergency basis as provided in section 17A.4, subsection 3, and section 17A.5, subsection 2, to administer this subsection, and the rules shall be effective immediately upon filing unless a later date is specified in the rules. Any emergency rules adopted in accordance with this subsection shall also be published as a notice of intended action as provided in section 17A.4, subsection 1.

Sec. 2. REPEAL. Section 124D.8, Code 2017, is repealed.

Sec. 3. EFFECTIVE DATE. The section of this Act repealing section 124D.8, Code 2017, takes effect June 30, 2017.

EXPLANATION

The inclusion of this explanation does not constitute agreement with the explanation's substance by the members of the general assembly.

This bill relates to the medical use of cannabidiol, including the rescheduling of a cannabidiol investigational product approved as a prescription drug medication under federal law.

The bill provides if a cannabidiol investigational product approved as a prescription drug medication by the United States food and drug administration is designated as a schedule II

controlled substance by the federal drug enforcement agency, the board of pharmacy shall, upon notice of the designation, similarly designate the prescription drug medication as a schedule II controlled substance. Such designation by the board shall be immediately effective upon the date of publication in the federal register of the final order designating the prescription drug medication as a schedule II controlled substance.

The bill provides that the board shall adopt rules pursuant to Code chapter 17A to administer the bill and may adopt emergency rules which shall be effective immediately upon filing unless a later date is specified in the rules. Any emergency rules adopted shall also be published as a notice of intended action as provided in Code section 17A.4, subsection 1.

The bill strikes the repeal of Code chapter 124D (medical cannabidiol Act) before the repeal becomes effective July 1, 2017.

124.201 Duty to recommend changes in schedules.

1. The board shall administer the regulatory provisions of this chapter. Annually, within thirty days after the convening of each regular session of the general assembly, the board shall recommend to the general assembly any deletions from, or revisions in the schedules of substances, enumerated in section 124.204, 124.206, 124.208, 124.210, or 124.212, which it deems necessary or advisable. In making a recommendation to the general assembly regarding a substance, the board shall consider the following:

a. The actual or relative potential for abuse;

b. The scientific evidence of its pharmacological effect, if known;

c. State of current scientific knowledge regarding the substance;

d. The history and current pattern of abuse;

e. The scope, duration, and significance of abuse;

f. The risk to the public health;

g. The potential of the substance to produce psychic or physiological dependence liability; and

h. Whether the substance is an immediate precursor of a substance already controlled under this division.

2. After considering the above factors, the board shall make a recommendation to the general assembly, specifying the change which should be made in existing schedules, if it finds that the potential for abuse or lack thereof of the substance is not properly reflected by the existing schedules.

3. If the board designates a substance as an immediate precursor, substances which are precursors of the controlled precursor shall not be subject to control solely because they are precursors of the controlled precursor. Such designations shall be made pursuant to the procedures of chapter 17A.

4. If any new substance is designated as a controlled substance under federal law and notice of the designation is given to the board, the board shall similarly designate as controlled the new substance under this chapter after the expiration of thirty days from publication in the federal register of a final order designating a new substance as a controlled substance, unless within that thirty-day period the board objects to the new designation. In that case the board shall publish the reasons for objection and afford all interested parties an opportunity to be heard. At the conclusion of the hearing the board shall announce its decision. Upon publication of objection to a new substance being designated as a controlled substance under this chapter by the board, control under this chapter is stayed until the board publishes its decision. If a substance is designated as controlled by the board under this subsection the control shall be temporary and if, within sixty days after the next regular session of the general assembly convenes, the general assembly has not made the corresponding changes in this chapter, the temporary designation of control of the substance by the board shall be nullified.

[C73, 75, 77, 79, 81, §204.201]

C93, §124.201

2012 Acts, ch 1122, §7, 11; 2013 Acts, ch 90, §24; 2014 Acts, ch 1026, §28

Referred to in **§124.101**

124.208 Schedule III — substances included.

1. Schedule III shall consist of the drugs and other substances, by whatever official name, common or usual name, chemical name, or brand name designated, listed in this section.

2. *Stimulants.* Unless specifically excepted or unless listed in another schedule, any material, compound, mixture, or preparation which contains any quantity of the following substances having a stimulant effect on the central nervous system, including its salts, isomers (whether optical, position, or geometric), and salts of such isomers whenever the existence of such salts, isomers, and salts of isomers is possible within the specific chemical designation:

a. Benzphetamine.

b. Chlorphentermine.

c. Clortermine.

d. Phendimetrazine.

3. *Depressants.* Unless specifically excepted or unless listed in another schedule, any material, compound, mixture, or preparation which contains any quantity of the following substances having a depressant effect on the central nervous system:

a. Any compound, mixture or preparation containing amobarbital, secobarbital, pentobarbital or any salt thereof and one or more other active medicinal ingredients which are not listed in any schedules.

b. Any suppository dosage form containing amobarbital, secobarbital, pentobarbital or any salt of any of these drugs and approved by the federal food and drug administration for marketing only as a suppository.

c. Any substance which contains any quantity of a derivative of barbituric acid or any salt thereof.

d. Chlorhexadol.

e. Lysergic acid.

f. Lysergic acid amide.

g. Methyprylon.

h. Sulfondiethylmethane.

i. Sulfonethylmethane.

j. Sulfonmethane.

k. Tiletamine and zolazepam or any salt thereof, including the following:

(1) Some trade or other names for a tiletamine-zolazepam combination product: Telazol.

(2) Some trade or other names for tiletamine: 2-(ethylamino)-2-(2-thienyl)-cyclohexanone.

(3) Some trade or other names for zolazepam: 4-(2-fluorophenyl)-6,8-dihydro-1,3,8-trimethylpyraxolo-[3,4-e] [1,4]-diazepin-7(1H)-one, flupyrazapon.

l. Ketamine, its salts, isomers, and salts of isomers. Some other names for ketamine: (+-)-2-(2-chlorophenyl)-2-(methylamino)-cyclohexanone.

m. Any drug product containing gamma-hydroxybutyric acid, including its salts, isomers, and salts of isomers, for which an application is approved under section 505 of the federal Food, Drug, and Cosmetic Act.

n. Embutramide.

o. Perampanel, its salts, isomers, and salts of isomers.

4. *Nalorphine.*

5. *Narcotic drugs.* Unless specifically excepted or unless listed in another schedule:

a. Any material, compound, mixture, or preparation containing any of the following narcotic drugs, or their salts calculated as the free anhydrous base or alkaloid, in limited quantities as set forth below:

(1) Not more than one point eight grams of codeine per one hundred milliliters or not more than ninety milligrams per dosage unit, with an equal or greater quantity of an isoquinoline alkaloid of opium.

(2) Not more than one point eight grams of codeine per one hundred milliliters or not more than ninety milligrams per dosage unit, with one or more active, nonnarcotic ingredients in recognized therapeutic amounts.

(3) Not more than three hundred milligrams of dihydrocodeinone (another name:

hydrocodone) per one hundred milliliters or not more than fifteen milligrams per dosage unit, with a fourfold or greater quantity of an isoquinoline alkaloid of opium.

(4) Not more than three hundred milligrams of dihydrocodeinone (another name: hydrocodone) per one hundred milliliters or not more than fifteen milligrams per dosage unit, with one or more active, nonnarcotic ingredients in recognized therapeutic amounts.

(5) Not more than one point eight grams of dihydrocodeine per one hundred milliliters or not more than ninety milligrams per dosage unit, with one or more active, nonnarcotic ingredients in recognized therapeutic amounts.

(6) Not more than three hundred milligrams of ethylmorphine per one hundred milliliters or not more than fifteen milligrams per dosage unit, with one or more active, nonnarcotic ingredients in recognized therapeutic amounts.

(7) Not more than five hundred milligrams of opium per one hundred milliliters or per one hundred grams or not more than twenty-five milligrams per dosage unit, with one or more active, nonnarcotic ingredients in recognized therapeutic amounts.

(8) Not more than fifty milligrams of morphine per one hundred milliliters or per one hundred grams, with one or more active, nonnarcotic ingredients in recognized therapeutic amounts.

b. Any material, compound, mixture, or preparation containing the narcotic drug buprenorphine, or its salts.

6. *Anabolic steroids.* Unless specifically excepted in subsection 7 or unless listed in another schedule, any material, compound, mixture, or preparation containing any quantity of the following substances, including their salts, esters, and ethers:

a. 3[beta],17-dihydroxy-5[alpha]-androstane.
b. 3[alpha],17[beta]-dihydroxy-5[alpha]-androstane.
c. 5[alpha]-androstan-3,17-dione.
d. 1-androstenediol(3[beta],17[beta]-dihydroxy-5[alpha]-androst-1-ene).
e. 1-androstenediol (3[alpha],17[beta]-dihydroxy-5[alpha]-androst-1-ene).
f. 4-androstenediol (3[beta],17[beta]-dihydroxy-androst-4-ene).
g. 5-androstenediol (3[beta],17[beta]-dihydroxy-androst-5-ene).
h. 1-androstenedione ([5[alpha]]-androst-1-en-3,17-dione).
i. 4-androstenedione (androst-4-en-3,17-dione).
j. 5-androstenedione (androst-5-en-3,17-dione).
k. Bolasterone (7[alpha],17[alpha]-dimethyl-17[beta]-hydroxyandrost-4-en-3-one).
l. Boldenone (17[beta]-hydroxyandrost-1,4-diene-3-one).
m. Calusterone (7[beta],17[alpha]-dimethyl-17[beta]-hydroxyandrost-4-en-3-one).
n. Clostebol (4-chloro-17[beta]-hydroxyandrost-4-en-3-one).
o. Dehydrochloromethyltestosterone (4-chloro-17[beta]-hydroxy-17[alpha]-methylandrost-1,4-dien-3-one).
p. [Delta]1-dihydrotestosterone (also known as 1-testosterone)(17[beta]-hydroxy-5[alpha]-androst-1-en-3-one).
q. 4-dihydrotestosterone (17[beta]-hydroxy-androstan-3-one).
r. Drostanolone (17[beta]-hydroxy-2[alpha]-methyl-5[alpha]-androstan-3-one).
s. Ethylestrenol (17[alpha]-ethyl-17[beta]-hydroxyestr-4-ene).
t. Fluoxymesterone (9-fluoro-17[alpha]-methyl-11[beta],17[beta]-dihydroxyandrost-4-en-3-one).
u. Formebolone (2-formyl-17[alpha]-methyl-11[alpha],17[beta]-dihydroxyandrost-1,4-dien-3-one).
v. Furazabol (17[alpha]-methyl-17[beta]-hydroxyandrostano[2,3-c]-furazan).
w. 13[beta]-ethyl-17[beta]-hydroxygon-4-en-3-one.
x. 4-hydroxytestosterone (4,17[beta]-dihydroxy-androst-4-en-3-one).
y. 4-hydroxy-19-nortestosterone (4,17[beta]-dihydroxy-estr-4-en-3-one).
z. Mestanolone (17[alpha]-methyl-17[beta]-hydroxy-5[alpha]-androstan-3-one).
aa. Mesterolone (1[alpha]methyl-17[beta]-hydroxy-[5[alpha]]-androstan-3-one).
ab. Methandienone (17[alpha]-methyl-17[beta]-hydroxyandrost-1,4-dien-3-one).
ac. Methandriol (17[alpha]-methyl-3[beta],17[beta]-dihydroxyandrost-5-ene).
ad. Methenolone (1-methyl-17[beta]-hydroxy-5[alpha]-androst-1-en-3-one).

ae. 17[alpha]-methyl-3[beta],17[beta]-dihydroxy-5[alpha]-androstane.
af. 17[alpha]-methyl-3[alpha],17[beta]-dihydroxy-5[alpha]-androstane.
ag. 17[alpha]-methyl-3[beta],17[beta]-dihydroxyandrost-4-ene.
ah. 17[alpha]-methyl-4-hydroxynandrolone (17[alpha]-methyl-4-hydroxy-17[beta]-hydroxyestr-4-en-3-one).
ai. Methyldienolone (17[alpha]-methyl-17[beta]-hydroxyestra-4,9(10)-dien-3-one).
aj. Methyltrienolone (17[alpha]-methyl-17[beta]-hydroxyestra-4,9-11-trien-3-one).
ak. Methyltestosterone (17[alpha]-methyl-17[beta]-hydroxyandrost-4-en-3-one).
al. Mibolerone (7[alpha],17[alpha]-dimethyl-17[beta]-hydroxyestr-4-en-3-one).
am. 17[alpha]-methyl-[Delta]1-dihydrotestosterone (17b[beta]-hydroxy-17[alpha]-methyl-5[alpha]-androst-1-en-3-one) (also known as 17-[alpha]-methyl-1-testosterone).
an. Nandrolone (17[beta]-hydroxyestr-4-en-3-one).
ao. 19-nor-4-androstenediol (3[beta],17[beta]-dihydroxyestr-4-ene).
ap. 19-nor-4-androstenediol (3[alpha],17[beta]-dihydroxyestr-4-ene).
aq. 19-nor-5-androstenediol (3[beta],17[beta]-dihydroxyestr-5-ene).
ar. 19-nor-5-androstenediol (3[alpha],17[beta]-dihydroxyestr-5-ene).
as. 19-nor-4-androstenedione (estr-4-en-3,17-dione).
at. 19-nor-5-androstenedione (estr-5-en-3,17-dione).
au. Norbolethone (13[beta],17[alpha]-diethyl-17[beta]-hydroxygon-4-en-3-one).
av. Norclostebol (4-chloro-17[beta]-hydroxyestr-4-en-3-one).
aw. Norethandrolone (17[alpha]-ethyl-17[beta]-hydroxyestr-4-en-3-one).
ax. Normethandrolone (17[alpha]-methyl-17[beta]-hydroxyestr-4-en-3-one).
ay. Oxandrolone (17[alpha]-methyl-17[beta]-hydroxy-2-oxa-[5[alpha]]-androstan-3-one).
az. Oxymesterone (17[alpha]-methyl-4,17[beta]-dihydroxyandrost-4-en-3-one).
ba. Oxymetholone (17[alpha]-methyl-2-hydroxymethylene-17[beta]-hydroxy-[5[alpha]]-androstan-3-one).
bb. Stanozolol (17[alpha]-methyl-17[beta]-hydroxy-[5[alpha]]-androst-2-eno[3,2-c]-pyrazole).
bc. Stenbolone (17[beta]-hydroxy-2-methyl-[5[alpha]]-androst-1-en-3-one).
bd. Testolactone (13-hydroxy-3-oxo-13,17-secoandrosta-1,4-dien-17-oic acid lactone).
be. Testosterone (17[beta]-hydroxyandrost-4-en-3-one).
bf. Tetrahydrogestrinone (13[beta],17[alpha]-diethyl-17[beta]-hydroxygon-4,9,11-trien-3-one).
bg. Trenbolone (17[beta]-hydroxyestr-4,9,11-trien-3-one).
bh. Boldione (androsta-1,4-diene-3,17-dione).
bi. Desoxymethyltestosterone (17[alpha]-methyl-5[alpha]-androst-2-en-17[beta]-ol); also known as madol.
bj. 19-nor-4,9(10)-androstadienedione (estra-4,9(10)diene-3,17-dione).
bk. Methasterone (2[alpha],17[alpha]-dimethyl-5[alpha]-androstan-17[beta]-ol-3-one.
bl. Prostanozol (17[beta]-hydroxy-5[alpha]-androstano[3,2-c]pyrazole.

7. *Exclusions — anabolic steroids.* This section shall not apply to an anabolic steroid that is expressly intended for administration through implants to cattle or other nonhuman species and that has been approved for such administration. A person who prescribes, dispenses, or distributes such steroid for human use shall be considered to have prescribed, dispensed, or distributed an anabolic steroid subject to this section. This section shall not apply to estrogens, progestins, corticosteroids, or dehydroepiandrosterone.

8. The board by rule may except any compound, mixture, or preparation containing any stimulant or depressant substance listed in subsections 2 and 3 of this section from the application of all or any part of this chapter if the compound, mixture, or preparation contains one or more active medicinal ingredients not having a stimulant or depressant effect on the central nervous system, and if the admixtures are included therein in such combinations, quantity, proportion, or concentration as to vitiate the potential for abuse of the substances which have a stimulant or depressant effect on the central nervous system.

9. *Hallucinogenic substances.*

a. Dronabinol in sesame oil and encapsulated in a soft gelatin capsule in a drug product approved for marketing by the United States food and drug administration.

b. Any drug product in tablet or capsule form containing natural dronabinol (derived from the cannabis plant) or synthetic dronabinol (produced from synthetic materials) for which an abbreviated new drug application (ANDA) has been approved by the United States food and drug administration under section 505(j) of the federal Food, Drug, and Cosmetic Act and which references as its listed drug the drug product identified in paragraph *"a"*.

c. Some other names for dronabinol: (6aR-trans)-6a,7,8,10a-tetrahydro-6,6,9-trimethyl-3-pentyl-6H-dibenzo [b,d] pyran-1-ol, or (-)-delta-9-(trans)-tetrahydrocannabinol.

[C73, 75, 77, 79, 81, §204.208; 82 Acts, ch 1044, §5]

84 Acts, ch 1013, §10; 88 Acts, ch 1024, §2; 91 Acts, ch 8, §4; 91 Acts, ch 37, §1

C93, §124.208

94 Acts, ch 1009, §11 – 13; 95 Acts, ch 6, §1; 2000 Acts, ch 1140, §8 – 10; 2001 Acts, ch 58, §2; 2003 Acts, ch 53, §6, 7; 2007 Acts, ch 8, §10 – 12; 2008 Acts, ch 1010, §3, 4; 2012 Acts, ch 1122, §3; 2014 Acts, ch 1056, §3, 4

Referred to in **§124.201**, **§124.202**, **§124.303**, **§126.2**

CHAPTER 1009

ADVANCED PRACTICE REGISTERED NURSE
LICENSURE COMPACT

H.F. 2151

AN ACT relating to the advanced practice registered nurse licensure compact and providing an effective date.

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

Section 1. Section 147.2, unnumbered paragraph 2, Code Supplement 2007, is amended to read as follows:

For purposes of this section, a person who is licensed in another state and recognized for licensure in this state pursuant to the nurse licensure compact contained in section 152E.1 or pursuant to the advanced practice registered nurse compact contained in section 152E.3 shall be considered to have obtained a license to practice nursing ~~from the department~~.

Sec. 2. 2005 Iowa Acts, chapter 53, section 11, is repealed.

Sec. 3. 2006 Iowa Acts, chapter 1010, section 176, is repealed.

Sec. 4. 2006 Iowa Acts, chapter 1030, section 88, is repealed.

Sec. 5. EFFECTIVE DATE. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved March 5, 2008

CHAPTER 1010

CONTROLLED SUBSTANCES —
SCHEDULES AND REPORTING REQUIREMENTS

H.F. 2167

AN ACT relating to controlled substance schedules and the reporting requirements to the board of pharmacy and making penalties applicable.

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

Section 1. Section 124.206, subsection 2, paragraph a, Code Supplement 2007, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (18) Oripavine.

Sec. 2. Section 124.206, subsection 4, Code Supplement 2007, is amended by adding the following new paragraph:

NEW PARAGRAPH. e. Lisdexamfetamine, its salts, isomers, and salts of its isomers.

Sec. 3. Section 124.208, subsection 3, Code Supplement 2007, is amended by adding the following new paragraph:

NEW PARAGRAPH. n. Embutramide.

Sec. 4. Section 124.208, subsection 9, Code Supplement 2007, is amended to read as follows:

9. HALLUCINOGENIC SUBSTANCES.

a. Dronabinol ~~(synthetic)~~ in sesame oil and encapsulated in a soft gelatin capsule in a drug product approved for marketing by the United States food and drug administration ~~approved product~~.

b. Any drug product in tablet or capsule form containing natural dronabinol (derived from the cannabis plant) or synthetic dronabinol (produced from synthetic materials) for which an abbreviated new drug application (ANDA) has been approved by the United States food and drug administration under section 505(j) of the Federal Food, Drug, and Cosmetic Act and which references as its listed drug the drug product identified in paragraph "a".

c. Some other names for dronabinol: (6aR-trans)-6a, 7, 8, 10a-tetrahydro-6, 6, 9-trimethyl-3-pentyl-6H-dibenzo [b,d] pyran-1-ol, or (-)-delta-9-(trans)-tetrahydrocannabinol.

Sec. 5. Section 124B.2, subsection 1, paragraphs j and l, Code 2007, are amended by striking the paragraphs.

Approved March 5, 2008

CHAPTER 1011

INTERNAL REVENUE CODE REFERENCES
AND INCOME TAX PROVISIONS

S.F. 2123

AN ACT updating the Code references to the Internal Revenue Code and including effective date and retroactive applicability date provisions.

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

Section 1. Section 15.335, subsection 4, unnumbered paragraph 2, Code Supplement 2007, is amended to read as follows:

For purposes of this section, "Internal Revenue Code" means the Internal Revenue Code in effect on January 1, ~~2007~~ 2008.

Sec. 2. Section 15A.9, subsection 8, paragraph e, unnumbered paragraph 2, Code Supplement 2007, is amended to read as follows:

For purposes of this subsection, "Internal Revenue Code" means the Internal Revenue Code in effect on January 1, ~~2007~~ 2008.

Sec. 3. Section 422.3, subsection 5, Code Supplement 2007, is amended to read as follows:

5. "Internal Revenue Code" means the Internal Revenue Code of 1954, prior to the date of its redesignation as the Internal Revenue Code of 1986 by the Tax Reform Act of 1986, or means the Internal Revenue Code of 1986 as amended to and including January 1, ~~2007~~ 2008.