



**Iowa General Assembly**  
**Daily Bills, Amendments and Study Bills**  
**March 05, 2014**

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Senate File 2301

H-8083

- 1 Amend Senate File 2301, as amended, passed, and  
 2 reprinted by the Senate, as follows:  
 3 1. Page 1, after line 10 by inserting:  
 4 <Sec. \_\_\_\_\_. Section 48A.9, Code 2014, is amended by  
 5 adding the following new subsection:  
 6 NEW SUBSECTION. 5. If the registration form  
 7 appears on its face to be complete and proper, but is  
 8 received during the period in which registration is  
 9 closed pursuant to this section, the commissioner shall  
 10 send a notice advising the applicant of election day  
 11 and in-person absentee registration procedures under  
 12 section 48A.7A.>  
 13 2. Page 4, line 2, before <After> by inserting <1.>  
 14 3. Page 4, after line 7 by inserting:  
 15 <2. The affidavit form shall include a line for the  
 16 voter to indicate the date the voter subscribed to the  
 17 affidavit.>  
 18 4. Page 4, by striking lines 24 through 32 and  
 19 inserting <the polls close on election day or be  
 20 clearly postmarked by received by the commissioner  
 21 through an officially authorized postal service not  
 22 later than the day before the election and received  
 23 by the commissioner not later than noon on the Monday  
 24 following the election. For a ballot to be counted  
 25 that is received in the commissioner's office after the  
 26 polls close on election day, the date on the affidavit  
 27 envelope must be clearly legible and the date must not  
 28 be later than the day before the election.>  
 29 5. By renumbering as necessary.

\_\_\_\_\_  
 WINCKLER of Scott

\_\_\_\_\_  
 HUNTER of Polk

\_\_\_\_\_  
 GASKILL of Wapello

\_\_\_\_\_  
 ISENHART of Dubuque

\_\_\_\_\_  
 KEARNS of Lee



Iowa General Assembly  
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LENSING of Johnson

STAED of Linn

STECKMAN of Cerro Gordo

STUTSMAN of Johnson

WESSEL-KROESCHELL of Story



Iowa General Assembly  
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Senate File 293

H-8084

1 Amend Senate File 293, as passed by the Senate, as  
2 follows:  
3 1. Page 1, line 1, by striking <Code 2013> and  
4 inserting <Code 2014>  
5 2. Page 1, after line 11 by inserting:  
6 <Sec. \_\_\_\_ . EFFECTIVE UPON ENACTMENT. This Act,  
7 being deemed of immediate importance, takes effect upon  
8 enactment.>  
9 3. Title page, line 3, after <employee> by  
10 inserting <and including effective date provisions>

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COMMITTEE ON STATE GOVERNMENT  
VANDER LINDEN of Mahaska, Chairperson



Iowa General Assembly  
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Senate File 379

H-8085

- 1 Amend Senate File 379, as passed by the Senate, as  
2 follows:  
3 1. Page 1, line 2, by striking <2013> and inserting  
4 <2014>  
5 2. By striking page 1, line 10, through page 5,  
6 line 33.  
7 3. Title page, line 2, by striking <and providing a  
8 penalty>

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COMMITTEE ON STATE GOVERNMENT  
VANDER LINDEN of Mahaska, Chairperson



Iowa General Assembly  
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Senate File 2187

H-8086

- 1 Amend Senate File 2187, as passed by the Senate, as  
2 follows:  
3 1. Page 1, line 1, by striking <weapons> and  
4 inserting <control devices>  
5 2. Page 1, line 4, by striking <weapons> and  
6 inserting <control devices>  
7 3. Page 1, line 7, by striking <weapons> and  
8 inserting <control devices>  
9 4. Page 1, line 8, by striking <weapons> and  
10 inserting <control devices>  
11 5. Page 1, line 9, by striking <weapons> and  
12 inserting <control devices>  
13 6. Page 1, line 12, by striking <weapons> and  
14 inserting <control devices>  
15 7. Page 1, line 16, by striking <weapons> and  
16 inserting <control devices>  
17 8. Page 1, line 18, by striking <weapons> and  
18 inserting <control devices>  
19 9. Page 1, line 22, by striking <weapons> and  
20 inserting <control devices>  
21 10. Page 1, line 24, by striking <weapons> and  
22 inserting <control devices>  
23 11. Page 1, line 26, by striking <weapons> and  
24 inserting <control devices>  
25 12. Title page, line 2, by striking <weapons> and  
26 inserting <control devices>

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COMMITTEE ON PUBLIC SAFETY  
BAUDLER of Adair, Chairperson

SF2187.3121 (2) 85

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jm/rj

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**Iowa General Assembly  
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House File 2409

H-8087

1 Amend the amendment, H-8082, to House File 2409 as  
2 follows:  
3 1. Page 1, after line 30 by inserting:  
4 <\_\_\_. Page 4, after line 34 by inserting:  
5 <Sec. \_\_\_. APPROPRIATIONS. There is appropriated  
6 from the general fund of the state to the department  
7 of education for the fiscal year beginning July 1,  
8 2013, and ending June 30, 2014, the following amount,  
9 or so much thereof as is necessary, to be used for the  
10 purposes designated:  
11 For carrying out the duties provided in section  
12 256.100, as enacted in this Act, including salaries,  
13 support, maintenance, and for not more than the  
14 following full-time equivalent positions:  
15 ..... \$ 250,000  
16 ..... FTEs 3.00  
17 From the moneys appropriated to the department,  
18 \$150,000 shall be used to provide or facilitate the  
19 provision of training required by section 272.2,  
20 subsection 19, as enacted in this Act, at minimal cost  
21 to the trainee.  
22 Notwithstanding section 8.33, moneys appropriated in  
23 this section that remain unencumbered or unobligated  
24 at the close of the fiscal year shall not revert but  
25 shall remain available for expenditure for the purposes  
26 designated until the close of the succeeding fiscal  
27 year.  
28 Sec. \_\_\_. EFFECTIVE UPON ENACTMENT. The following  
29 provision or provisions of this Act, being deemed of  
30 immediate importance, take effect upon enactment:  
31 1. The section of this Act enacting section  
32 256.100.  
33 2. The section of this Act making appropriations to  
34 the department of education.>  
35 \_\_\_\_\_. Title page, line 3, by striking <prevention>  
36 and inserting <prevention, making an appropriation, and  
37 including effective date provisions>>  
38 2. By renumbering, redesignating, and correcting  
39 internal references as necessary.

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HUNTER of Polk



**Iowa General Assembly**  
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House File 2361

H-8088

- 1 Amend House File 2361 as follows:  
2 1. Page 25, after line 19 by inserting:  
3 <Sec. \_\_\_\_\_. Section 321.258, Code 2014, is amended  
4 to read as follows:  
5 **321.258 Arrangement of lights on official**  
6 **traffic-control signals.**  
7 1. Colored lights placed on a vertical official  
8 traffic-control signal face shall be arranged from the  
9 top to the bottom in the following order when used:  
10 a. Circular red, ~~circular.~~  
11 b. Steady and/or flashing left-turn red arrow.  
12 c. Steady and/or flashing right-turn red arrow.  
13 d. Circular yellow, ~~circular.~~  
14 e. Circular green, ~~straight through yellow arrow,~~  
15 ~~straight through.~~  
16 f. Straight-through green arrow, ~~left turn.~~  
17 g. Steady left-turn yellow arrow, ~~left turn.~~  
18 h. Flashing left-turn yellow arrow.  
19 i. Left-turn green arrow, ~~right turn.~~  
20 j. Steady right-turn yellow arrow, ~~and right turn.~~  
21 k. Flashing right-turn yellow arrow.  
22 l. Right-turn green arrow.  
23 2. Colored lights placed on a horizontal official  
24 traffic-control signal face shall be arranged from the  
25 left to the right in the following order when used:  
26 a. Circular red, ~~circular.~~  
27 b. Steady and/or flashing left-turn red arrow.  
28 c. Steady and/or flashing right-turn red arrow.  
29 d. Circular yellow, ~~left turn.~~  
30 e. Steady left-turn yellow arrow, ~~left turn.~~  
31 f. Flashing left-turn yellow arrow.  
32 g. Left-turn green arrow, ~~circular.~~  
33 h. Circular green, ~~straight through yellow.~~  
34 i. Straight-through green arrow, ~~straight through~~  
35 ~~green.~~  
36 j. Steady right-turn yellow arrow, ~~right turn.~~  
37 k. Flashing right-turn yellow arrow, ~~and right~~  
38 ~~turn.~~  
39 l. Right-turn green arrow.>  
40 2. By renumbering as necessary.

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MOORE of Jackson



**Iowa General Assembly  
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House File 2361

H-8089

1 Amend House File 2361 as follows:  
 2 1. Page 26, by striking lines 1 through 22 and  
 3 inserting:  
 4 <SEC. 4. ROAD USE TAX FUND EFFICIENCY MEASURES  
 5 — ~~QUARTERLY~~ ANNUAL REPORTS. The department of  
 6 transportation shall submit ~~quarterly reports a~~  
 7 report annually on or before December 31 in an  
 8 electronic format to the co-chairpersons of the  
 9 joint appropriations subcommittee on transportation,  
 10 infrastructure, and capitals, the chairpersons of the  
 11 senate and house standing committees on transportation,  
 12 the department of management, and the legislative  
 13 services agency regarding the implementation of  
 14 efficiency measures identified in the "Road Use Tax  
 15 Fund Efficiency Report", January 2012. The reports  
 16 shall provide details of activities undertaken in  
 17 the previous ~~quarter~~ year relating to one-time and  
 18 long-term program efficiencies and partnership  
 19 efficiencies. Issues to be covered in the reports  
 20 shall include but are not limited to savings realized  
 21 from the implementation of particular efficiency  
 22 measures; updates concerning measures that have not  
 23 been implemented; efforts involving cities, counties,  
 24 other jurisdictions, or stakeholder interest groups;  
 25 any new efficiency measures identified or undertaken;  
 26 and identification of any legislative action that may  
 27 be required to achieve efficiencies. ~~The first report~~  
 28 ~~shall be submitted by October 1, 2012.~~>

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MOORE of Jackson



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Senate File 2201

H-8090

1 Amend Senate File 2201, as amended, passed, and  
 2 reprinted by the Senate, as follows:

3 1. Page 1, line 12, by striking <relative> and  
 4 inserting <parent or guardian>

5 2. Page 2, after line 6 by inserting:

6 <Sec. \_\_\_\_\_. Section 903A.2, subsection 1, unnumbered  
 7 paragraph 1, Code 2014, is amended to read as follows:

8 Each inmate committed to the custody of the director  
 9 of the department of corrections is eligible to earn a  
 10 reduction of sentence in the manner provided in this  
 11 section. For purposes of calculating the amount of  
 12 time by which an inmate's sentence may be reduced,  
 13 inmates shall be grouped into the following ~~two~~ three  
 14 sentencing categories:

15 Sec. \_\_\_\_\_. Section 903A.2, subsection 1, paragraph  
 16 a, unnumbered paragraph 1, Code 2014, is amended to  
 17 read as follows:

18 Category "A" sentences are those sentences which are  
 19 not subject to a maximum accumulation of earned time of  
 20 fifteen percent of the total sentence of confinement  
 21 under section 902.12 or category "C" sentences. To  
 22 the extent provided in subsection 5, category "A"  
 23 sentences also include life sentences imposed under  
 24 section 902.1. An inmate of an institution under the  
 25 control of the department of corrections who is serving  
 26 a category "A" sentence is eligible for a reduction of  
 27 sentence equal to one and two-tenths days for each day  
 28 the inmate demonstrates good conduct and satisfactorily  
 29 participates in any program or placement status  
 30 identified by the director to earn the reduction. The  
 31 programs include but are not limited to the following:

32 Sec. \_\_\_\_\_. Section 903A.2, subsection 1, paragraph  
 33 b, Code 2014, is amended to read as follows:

34 *b.* Category "B" sentences are those sentences  
 35 which are subject to a maximum accumulation of earned  
 36 time of fifteen percent of the total sentence of  
 37 confinement under section 902.12 and are not category  
 38 "C" sentences. An inmate of an institution under the  
 39 control of the department of corrections who is serving  
 40 a category "B" sentence is eligible for a reduction of  
 41 sentence equal to fifteen eighty-fifths of a day for  
 42 each day of good conduct by the inmate.

43 Sec. \_\_\_\_\_. Section 903A.2, subsection 1, Code 2014,  
 44 is amended by adding the following new paragraph:

45 NEW PARAGRAPH. *c.* Notwithstanding paragraphs "a"  
 46 and "*b*", an inmate serving a category "C" sentence is  
 47 ineligible to earn any reduction of sentence under this  
 48 section. Category "C" sentences are those sentences  
 49 where the victim was fifteen years of age or younger at  
 50 the time the offense was committed and is a violation



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1 of any of the following:  
2 (1) Section 707.3 or 707.11.  
3 (2) Section 709.2, 709.3, 709.4, or 709.8, section  
4 709.11, subsection 1 or 2, section 709.15, subsection  
5 4, paragraph "a", or section 709.15, subsection 5,  
6 paragraph "a".  
7 (3) Section 710.3 or 710.4.  
8 (4) Section 710A.2, subsection 2 or 4.  
9 (5) Section 728.12, subsection 1 or 2, or section  
10 728.12, subsection 3, if the offense is classified as  
11 a felony.  
12 Sec. \_\_\_\_\_. Section 903A.7, Code 2014, is amended to  
13 read as follows:  
14 **903A.7 Separate sentences.**  
15 1. Consecutive multiple sentences that are within  
16 the same category under section 903A.2 shall be  
17 construed as one continuous sentence for purposes of  
18 calculating reductions of sentence for earned time.  
19 2. If a person is sentenced to serve sentences of  
20 both categories, category "B" sentences shall be served  
21 before category "A" sentences are served, and earned  
22 time accrued against the category "B" sentences shall  
23 not be used to reduce the category "A" sentences. If  
24 an inmate serving a category "A" sentence is sentenced  
25 to serve a category "B" sentence, the category "A"  
26 sentence shall be interrupted, and no further earned  
27 time shall accrue against that sentence until the  
28 category "B" sentence is completed.  
29 3. If a person is sentenced to serve both a  
30 category "C" sentence and another category sentence,  
31 the category "C" sentence shall be served before the  
32 other category sentence is served, and no earned time  
33 shall accrue until the category "C" sentence has been  
34 served. If an inmate serving another category sentence  
35 besides a category "C" sentence is sentenced to serve  
36 a category "C" sentence, the sentence of the other  
37 category sentence shall be interrupted, and no further  
38 earned time shall accrue against that sentence until  
39 the category "C" sentence is completed.>  
40 3. Title page, line 1, after <kidnapping,> by  
41 inserting <the accumulation of earned time for criminal  
42 offenses involving certain minor victims,>

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COMMITTEE ON JUDICIARY  
BALTIMORE of Boone, Chairperson



Iowa General Assembly  
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House File 2429

H-8091

- 1 Amend House File 2429 as follows:  
2 1. Page 1, after line 11 by inserting:  
3 <Sec. \_\_\_\_\_. Section 321J.2, subsection 3, paragraph  
4 c, subparagraph (1), Code 2014, is amended to read as  
5 follows:  
6 (1) Upon the entry of a deferred judgment, a civil  
7 penalty shall be assessed as provided in section 907.14  
8 in an amount ~~not less than~~ equal to the amount of the  
9 criminal fine authorized pursuant to this paragraph  
10 "c".  
11 Sec. \_\_\_\_\_. APPLICABILITY. This Act applies to all  
12 occurrences or events occurring on or after July 1,  
13 2014.>  
14 2. Title page, line 3, after <devices> by inserting  
15 <, and including applicability provisions>  
16 3. By renumbering as necessary.

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MEYER of Polk



**Iowa General Assembly**  
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House File 2429

H-8092

1 Amend House File 2429 as follows:  
2 1. Page 3, after line 17 by inserting:  
3 <3. *Ignition interlock device.* The department shall  
4 require the defendant to install an ignition interlock  
5 device of a type approved by the commissioner of  
6 public safety on all vehicles owned or operated by the  
7 defendant following a revocation under this section.>  
8 2. Page 3, after line 25 by inserting:  
9 <Sec. \_\_\_\_\_. Section 321J.9, Code 2014, is amended by  
10 adding the following new subsection:  
11 NEW SUBSECTION. 2A. The department shall require  
12 the defendant to install an ignition interlock device  
13 of a type approved by the commissioner of public safety  
14 on all vehicles owned or operated by the defendant  
15 following a revocation under this section.>  
16 3. Page 3, after line 33 by inserting:  
17 <Sec. \_\_\_\_\_. Section 321J.12, Code 2014, is amended  
18 by adding the following new subsection:  
19 NEW SUBSECTION. 2A. The department shall require  
20 the defendant to install an ignition interlock device  
21 of a type approved by the commissioner of public safety  
22 on all vehicles owned or operated by the defendant  
23 following a revocation under this section.>  
24 4. Page 4, after line 15 by inserting:  
25 <Sec. \_\_\_\_\_. Section 321J.17, subsection 3, Code  
26 2014, is amended to read as follows:  
27 3. The department shall also require certification  
28 of installation of an ignition interlock device of a  
29 type approved by the commissioner of public safety on  
30 all motor vehicles owned or operated by any person  
31 seeking reinstatement following a ~~second or subsequent~~  
32 revocation under section 321J.4, 321J.9, or 321J.12.  
33 The requirement for the installation of an approved  
34 ignition interlock device shall be for one year from  
35 the date of reinstatement unless a longer time period  
36 is required by statute. The one-year period a person  
37 is required to maintain an ignition interlock device  
38 under this subsection shall be reduced by any period  
39 of time the person held a valid temporary restricted  
40 license during the revocation for the occurrence  
41 from which the arrest arose. The person shall not  
42 operate any motor vehicle which is not equipped with an  
43 approved ignition interlock device during the period in  
44 which an ignition interlock device must be maintained,  
45 and the department shall not grant reinstatement  
46 unless the person certifies installation of an ignition  
47 interlock device as required in this subsection.>  
48 5. By renumbering as necessary.

HF2429.3161 (1) 85

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rh/nh

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BALTIMORE of Boone



Iowa General Assembly  
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House File 2422

H-8093

1 Amend House File 2422 as follows:  
2 1. Page 12, line 11, after <caregiver> by inserting  
3 <, including but not limited to a caretaker as defined  
4 in section 235B.2 or 235E.1,>  
5 2. Page 13, line 8, after <caregiver> by inserting  
6 <, including but not limited to a caretaker as defined  
7 in section 235B.2 or 235E.1>  
8 3. Page 43, line 22, after <proceedings> by  
9 inserting <, including but not limited to proceedings  
10 pursuant to section 633B.116,>

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BALTIMORE of Boone

HF2422.3162 (2) 85

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rh/rj

1/1



Iowa General Assembly  
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House File 2437 - Introduced

HOUSE FILE 2437  
BY SALMON, FISHER, HEARTSILL,  
KAUFMANN, SHEETS, LONDON,  
DEYOE, and SCHULTZ

A BILL FOR

1 An Act exempting from the inheritance tax the entire amount  
2 of property, interest in property, and income passing to a  
3 natural person, and including applicability provisions.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

TLSB 5555YH (5) 85  
mm/sc



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H.F. 2437

1 Section 1. Section 450.1, subsection 1, paragraph e, Code  
2 2014, is amended by striking the paragraph.

3 Sec. 2. Section 450.7, subsection 1, paragraph a, Code 2014,  
4 is amended to read as follows:

5 a. The share of the estate passing to ~~the surviving spouse,~~  
6 ~~and parents, grandparents, great-grandparents, and other lineal~~  
7 ~~ascendants, children including legally adopted children and~~  
8 ~~biological children entitled to inherit under the laws of this~~  
9 ~~state, stepchildren, and grandchildren, great-grandchildren,~~  
10 ~~and other lineal descendants~~ a natural person is excluded from  
11 taxation under this chapter.

12 Sec. 3. Section 450.9, Code 2014, is amended to read as  
13 follows:

14 **450.9 ~~Individual exemptions~~ Exemption.**

15 In computing the tax on the net estate, the entire  
16 amount of property, interest in property, and income  
17 passing to ~~the surviving spouse, and parents, grandparents,~~  
18 ~~great-grandparents, and other lineal ascendants, children~~  
19 ~~including legally adopted children and biological children~~  
20 ~~entitled to inherit under the laws of this state, stepchildren,~~  
21 ~~and grandchildren, great-grandchildren, and other lineal~~  
22 ~~descendants~~ are a natural person is exempt from tax.

23 Sec. 4. Section 450.10, subsections 1, 2, 5, and 6, Code  
24 2014, are amended by striking the subsections.

25 Sec. 5. Section 450.22, subsection 2, Code 2014, is amended  
26 by striking the subsection.

27 Sec. 6. Section 450.22, subsection 3, Code 2014, is amended  
28 to read as follows:

29 3. a. ~~However, this~~ This section does not apply and a  
30 return is not required to be filed, even though real estate  
31 is involved, if the estate does not have a federal estate tax  
32 filing obligation and if all the estate's assets are described  
33 in any of the following categories:

34 ~~(1) Assets held in joint tenancy with right of survivorship~~  
35 ~~between husband and wife alone.~~





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H.F. 2437

1 The bill also makes several conforming changes relating to  
2 the exemption from the requirement to file an inheritance tax  
3 return to provide that a return need not be filed if the estate  
4 does not have a federal estate tax filing obligation and all  
5 assets pass solely to natural persons.

6 The bill applies to estates of decedents dying on or after  
7 July 1, 2014.



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House File 2438 - Introduced

HOUSE FILE 2438  
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HSB 649)

A BILL FOR

1 An Act relating to the administration of the tax and related  
2 laws of the state, including administration by the  
3 department of revenue of certain tax credits and refunds,  
4 income taxes, franchise taxes, sales and use taxes,  
5 hotel and motel taxes, and equipment taxes, and modifying  
6 provisions relating to the property assessment appeal board,  
7 and including effective date and retroactive applicability  
8 provisions.  
9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

TLSB 5311HV (2) 85  
mm/sc





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H.F. 2438

1 forms to the department of revenue. The taxes paid shall be  
2 itemized to allow identification of the taxes attributable  
3 to racks, shelving, and conveyor equipment to be used in a  
4 warehouse or distribution center. After receiving the form  
5 from the third-party developer, the department of revenue  
6 shall issue a tax credit certificate to the eligible business  
7 equal to the sales and use taxes paid by a third-party  
8 developer under chapter 423 for gas, electricity, water, or  
9 sewer utility services, goods, wares, or merchandise, or  
10 on services rendered, furnished, or performed to or for a  
11 contractor or subcontractor and used in the fulfillment of a  
12 written contract relating to the construction or equipping  
13 of a facility. The department of revenue shall also issue a  
14 tax credit certificate to the eligible business equal to the  
15 taxes paid and attributable to racks, shelving, and conveyor  
16 equipment to be used in a warehouse or distribution center.  
17 The aggregate combined total amount of tax refunds under  
18 section 15.331A for taxes attributable to racks, shelving, and  
19 conveyor equipment to be used in a warehouse or distribution  
20 center and of tax credit certificates issued by the department  
21 of revenue for the taxes paid and attributable to racks,  
22 shelving, and conveyor equipment to be used in a warehouse or  
23 distribution center shall not exceed five hundred thousand  
24 dollars in a fiscal year. If an applicant for a tax credit  
25 certificate does not receive a certificate for the taxes paid  
26 and attributable to racks, shelving, and conveyor equipment to  
27 be used in a warehouse or distribution center, the application  
28 shall be considered in succeeding fiscal years. The eligible  
29 business shall not claim a tax credit under this section  
30 unless a tax credit certificate issued by the department of  
31 revenue is ~~attached to~~ included with the taxpayer's tax return  
32 for the tax year for which the tax credit is claimed. A tax  
33 credit certificate shall contain the eligible business's  
34 name, address, tax identification number, the amount of the  
35 tax credit, and other information deemed necessary by the



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H.F. 2438

1 department of revenue.

2 Sec. 5. Section 15E.44, subsection 4, Code 2014, is amended  
3 to read as follows:

4 4. After verifying the eligibility of a qualifying  
5 business, the authority shall issue a tax credit certificate to  
6 be ~~attached to~~ included with the equity investor's tax return.  
7 The tax credit certificate shall contain the taxpayer's name,  
8 address, tax identification number, the amount of credit, the  
9 name of the qualifying business, and other information required  
10 by the department of revenue. The tax credit certificate,  
11 unless rescinded by the authority, shall be accepted by the  
12 department of revenue as payment for taxes imposed pursuant  
13 to chapter 422, divisions II, III, and V, and in chapter  
14 432, and for the moneys and credits tax imposed in section  
15 533.329, subject to any conditions or restrictions placed by  
16 the authority upon the face of the tax credit certificate and  
17 subject to the limitations of section 15E.43.

18 Sec. 6. Section 15E.45, subsection 4, Code 2014, is amended  
19 to read as follows:

20 4. After verifying the eligibility of the community-based  
21 seed capital fund, the authority shall issue a tax credit  
22 certificate to be ~~attached to~~ included with the taxpayer's  
23 tax return. The tax credit certificate shall contain the  
24 taxpayer's name, address, tax identification number, the amount  
25 of the tax credit, the name of the community-based seed capital  
26 fund, and other information required by the department of  
27 revenue. The tax credit certificate, unless rescinded by the  
28 authority, shall be accepted by the department of revenue or  
29 a local taxing district, as applicable, as payment for taxes  
30 imposed pursuant to chapter 422, divisions II, III, and V, and  
31 chapter 432, and as payment for the moneys and credits tax  
32 imposed pursuant to section 533.329, subject to any conditions  
33 or restrictions placed by the authority on the face of the tax  
34 credit certificate and subject to the limitations of section  
35 15E.43.



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1     Sec. 7. Section 15E.193B, subsection 6, paragraph a, Code  
 2 2014, is amended to read as follows:

3     a. An eligible housing business may claim a tax credit  
 4 up to a maximum of ten percent of the new investment which  
 5 is directly related to the building or rehabilitating of a  
 6 minimum of four single-family homes located in that part of  
 7 a city or county in which there is a designated enterprise  
 8 zone or one multiple dwelling unit building containing three  
 9 or more individual dwelling units located in that part of a  
 10 city or county in which there is a designated enterprise zone.  
 11 The new investment that may be used to compute the tax credit  
 12 shall not exceed the new investment used for the first one  
 13 hundred forty thousand dollars of value for each single-family  
 14 home or for each unit of a multiple dwelling unit building  
 15 containing three or more units. The tax credit may be used to  
 16 reduce the tax ~~liability~~ liabilities imposed under chapter 422,  
 17 ~~division~~ divisions II, III, ~~or~~ and V, ~~or~~ and chapter 432. Any  
 18 credit in excess of the tax liability for the tax year may be  
 19 credited to the tax liability for the following seven years or  
 20 until depleted, whichever occurs earlier. If the business is  
 21 a partnership, S corporation, limited liability company, or  
 22 estate or trust electing to have the income taxed directly to  
 23 the individual, an individual may claim the tax credit allowed.  
 24 The amount claimed by the individual shall be based upon the  
 25 pro rata share of the individual's earnings of the partnership,  
 26 S corporation, limited liability company, or estate or trust  
 27 except as allowed for under subsection 8 when low-income  
 28 housing tax credits authorized under section 42 of the Internal  
 29 Revenue Code are used to assist in the financing of the housing  
 30 development.

31     Sec. 8. Section 15E.193B, subsection 8, Code 2014, is  
 32 amended to read as follows:

33     8. a. The amount of the tax credits determined pursuant  
 34 to subsection 6, paragraph "a", for each project shall be  
 35 approved by the economic development authority. The authority



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1 shall utilize the financial information required to be provided  
2 under subsection 5, paragraph "e", to determine the tax credits  
3 allowed for each project. In determining the amount of tax  
4 credits to be allowed for a project, the authority shall not  
5 include the portion of the project cost financed through  
6 federal, state, and local government tax credits, grants,  
7 and forgivable loans. Upon approving the amount of the tax  
8 credit, the economic development authority shall issue a tax  
9 credit certificate to the eligible housing business except  
10 when low-income housing tax credits authorized under section  
11 42 of the Internal Revenue Code are used to assist in the  
12 financing of the housing development in which case the tax  
13 credit certificate may be issued to a partner if the business  
14 is a partnership, a shareholder if the business is an S  
15 corporation, or a member if the business is a limited liability  
16 company in the amounts designated by the eligible partnership,  
17 S corporation, or limited liability company. An eligible  
18 housing business or the designated partner if the business is  
19 a partnership, designated shareholder if the business is an S  
20 corporation, or designated member if the business is a limited  
21 liability company, or transferee shall not claim the tax credit  
22 unless a tax credit certificate is ~~attached to~~ included with  
23 the taxpayer's return for the tax year for which the tax  
24 credit is claimed. The tax credit certificate shall contain  
25 the taxpayer's name, address, tax identification number, the  
26 amount of the tax credit, and other information required by  
27 the department of revenue. The tax credit certificate shall  
28 be transferable if the housing development is located in a  
29 brownfield site as defined in section 15.291, if the housing  
30 development is located in a blighted area as defined in section  
31 403.17, or if low-income housing tax credits authorized under  
32 section 42 of the Internal Revenue Code are used to assist in  
33 the financing of the housing development. Not more than three  
34 million dollars worth of tax credits for housing developments  
35 that are located in a brownfield site as defined in section

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1 15.291 or housing developments located in a blighted area as  
2 defined in section 403.17 shall be transferred in one calendar  
3 year. The three million dollar annual limit does not apply  
4 to tax credits awarded to an eligible housing business having  
5 low-income housing tax credits authorized under section 42 of  
6 the Internal Revenue Code to assist in the financing of the  
7 housing development. The authority may approve an application  
8 for tax credit certificates for transfer from an eligible  
9 housing business located in a brownfield site as defined in  
10 section 15.291 or in a blighted area as defined in section  
11 403.17 that would result in the issuance of more than three  
12 million dollars of tax credit certificates for transfer,  
13 provided the authority, through negotiation with the eligible  
14 business, allocates those tax credit certificates for transfer  
15 over more than one calendar year. The authority shall not  
16 approve more than one million five hundred thousand dollars  
17 in tax credit certificates for transfer to any one eligible  
18 housing business located in a brownfield site as defined in  
19 section 15.291 or in a blighted area as defined in section  
20 403.17 in a calendar year. If three million dollars in tax  
21 credit certificates for transfer have not been issued at the  
22 end of a calendar year, the remaining tax credit certificates  
23 for transfer may be issued in advance to an eligible housing  
24 business scheduled to receive a tax credit certificate for  
25 transfer in a later calendar year. Any time the authority  
26 approves a tax credit certificate for transfer which has not  
27 been allocated at the end of a calendar year, the authority may  
28 prorate the remaining certificates to more than one eligible  
29 applicant. If the entire three million dollars of tax credit  
30 certificates for transfer is not issued in a given calendar  
31 year, the remaining amount may be carried over to a succeeding  
32 calendar year. Tax credit certificates issued under this  
33 chapter may be transferred to any person or entity. The  
34 economic development authority shall notify the department  
35 of revenue of the tax credit certificates which have been



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1 approved for transfer. Within ninety days of transfer, the  
2 transferee must submit the transferred tax credit certificate  
3 to the department of revenue along with a statement containing  
4 the transferee's name, tax identification number, and  
5 address, and the denomination that each replacement tax credit  
6 certificate is to carry and any other information required by  
7 the department of revenue. Within thirty days of receiving  
8 the transferred tax credit certificate and the transferee's  
9 statement, the department of revenue shall issue one or more  
10 replacement tax credit certificates to the transferee. Each  
11 replacement certificate must contain the information required  
12 to receive the original certificate and must have the same  
13 expiration date that appeared in the transferred tax credit  
14 certificate. Tax credit certificate amounts of less than the  
15 minimum amount established by rule of the economic development  
16 authority shall not be transferable. A tax credit shall not be  
17 claimed by a transferee under subsection 6, paragraph "a", until  
18 a replacement tax credit certificate identifying the transferee  
19 as the proper holder has been issued.

20 b. The transferee may use the amount of the tax credit  
21 transferred against the taxes imposed under chapter 422,  
22 divisions II, III, and V, and chapter 432 for any tax year the  
23 original transferor could have claimed the tax credit. Any  
24 consideration received for the transfer of the tax credit shall  
25 not be included as income under chapter 422, divisions II, III,  
26 and V. Any consideration paid for the transfer of the tax  
27 credit shall not be deducted from income under chapter 422,  
28 divisions II, III, and V.

29 Sec. 9. Section 16.211, subsection 2, paragraphs a and b,  
30 Code 2014, are amended to read as follows:

31 a. To claim a disaster recovery housing project tax  
32 credit under this section, a taxpayer must ~~attach~~ include one  
33 or more tax credit certificates ~~to~~ with the taxpayer's tax  
34 return. The tax credit certificate or certificates ~~attached~~  
35 ~~to~~ included with the taxpayer's tax return shall be issued in

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1 certificate to be ~~attached to~~ included with the person's  
 2 tax return. The tax credit certificate shall contain the  
 3 taxpayer's name, address, tax identification number, the date  
 4 of project completion, the amount of credit, other information  
 5 required by the department of revenue, and a place for the name  
 6 and tax identification number of a transferee and the amount of  
 7 the tax credit being transferred. Of the amount of tax credits  
 8 that may be approved in a fiscal year pursuant to subsection  
 9 4, paragraph "a":

10 Sec. 14. Section 422.11S, subsection 7, paragraph a, Code  
 11 2014, is amended to read as follows:

12 a. In order for the taxpayer to claim the school tuition  
 13 organization tax credit under subsection 1, a tax credit  
 14 certificate issued by the school tuition organization to which  
 15 the contribution was made shall be ~~attached to~~ included with  
 16 the person's tax return. The tax credit certificate shall  
 17 contain the taxpayer's name, address, tax identification  
 18 number, the amount of the contribution, the amount of the  
 19 credit, and other information required by the department.

20 Sec. 15. Section 437A.17B, Code 2014, is amended to read as  
 21 follows:

22 **437A.17B Reimbursement for renewable energy.**

23 A person in possession of a wind energy tax credit  
 24 certificate issued pursuant to chapter 476B or a renewable  
 25 energy tax credit certificate issued pursuant to chapter 476C  
 26 may apply to the director for a reimbursement of the amount of  
 27 taxes imposed and paid by the person pursuant to this chapter  
 28 in an amount not more than the person received in wind energy  
 29 tax credit certificates pursuant to chapter 476B or renewable  
 30 energy tax credit certificates pursuant to chapter 476C. To  
 31 obtain the reimbursement, the person shall ~~attach to~~ include  
 32 with the return required under section 437A.8 the wind energy  
 33 tax credit certificates issued to the person pursuant to  
 34 chapter 476B, or the renewable energy tax credit certificates  
 35 issued to the person pursuant to chapter 476C, and provide any



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1 other information the director may require. The director shall  
 2 direct a warrant to be issued to the person for an amount equal  
 3 to the tax imposed and paid by the person pursuant to this  
 4 chapter but for not more than the amount of the wind energy tax  
 5 credit certificates or renewable energy tax credit certificates  
 6 ~~attached to~~ included with the return.

7 Sec. 16. Section 476B.6, subsection 8, Code 2014, is amended  
 8 to read as follows:

9 8. A tax credit certificate shall not be used or ~~attached~~  
 10 ~~to~~ included with a return filed for a taxable year beginning  
 11 prior to July 1, 2006.

12 Sec. 17. Section 476B.8, Code 2014, is amended to read as  
 13 follows:

14 **476B.8 Use of tax credit certificates.**

15 To claim a wind energy production tax credit under this  
 16 chapter, a taxpayer must ~~attach~~ include one or more tax credit  
 17 certificates ~~to~~ with the taxpayer's tax return, or if used  
 18 against taxes imposed under chapter 423, the taxpayer shall  
 19 comply with section 423.4, subsection 4, or if used against  
 20 taxes imposed under chapter 437A, the taxpayer shall comply  
 21 with section 437A.17B. A tax credit certificate shall not  
 22 be used or ~~attached to~~ included with a return filed for a  
 23 taxable year beginning prior to July 1, 2006. The tax credit  
 24 certificate or certificates ~~attached to~~ included with the  
 25 taxpayer's tax return shall be issued in the taxpayer's name,  
 26 expire on or after the last day of the taxable year for which  
 27 the taxpayer is claiming the tax credit, and show a tax credit  
 28 amount equal to or greater than the tax credit claimed on  
 29 the taxpayer's tax return. Any tax credit in excess of the  
 30 taxpayer's tax liability for the taxable year may be credited  
 31 to the taxpayer's tax liability for the following seven taxable  
 32 years or until depleted, whichever is the earlier. If the tax  
 33 credit is applied against the taxes imposed under chapter 423  
 34 or 437A, any credit in excess of the taxpayer's tax liability  
 35 is carried over and can be filed with the refund claim for

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1 the following seven tax years or until depleted, whichever is  
2 earlier. However, the certificate shall not be used to reduce  
3 tax liability for a tax period ending after the expiration date  
4 of the certificate.

5 Sec. 18. Section 476C.6, subsection 2, Code 2014, is amended  
6 to read as follows:

7 2. To claim a renewable energy tax credit under this  
8 chapter, a taxpayer must ~~attach~~ include one or more tax credit  
9 certificates ~~to~~ with the taxpayer's tax return, or if used  
10 against taxes imposed under chapter 423, the taxpayer shall  
11 comply with section 423.4, subsection 4, or if used against  
12 taxes imposed under chapter 437A, the taxpayer shall comply  
13 with section 437A.17B. A tax credit certificate shall not  
14 be used or ~~attached to~~ included with a return filed for a  
15 taxable year beginning prior to July 1, 2006. The tax credit  
16 certificate or certificates ~~attached to~~ included with the  
17 taxpayer's tax return shall be issued in the taxpayer's name,  
18 expire on or after the last day of the taxable year for which  
19 the taxpayer is claiming the tax credit, and show a tax credit  
20 amount equal to or greater than the tax credit claimed on  
21 the taxpayer's tax return. Any tax credit in excess of the  
22 taxpayer's tax liability for the taxable year may be credited  
23 to the taxpayer's tax liability for the following seven tax  
24 years or until the credit is depleted, whichever is earlier.  
25 If the tax credit is applied against the taxes imposed under  
26 chapter 423 or 437A, any credit in excess of the taxpayer's  
27 tax liability is carried over and can be filed with the refund  
28 claim for the following seven tax years or until depleted,  
29 whichever is earlier. However, the certificate shall not be  
30 used to reduce tax liability for a tax period ending after the  
31 expiration date of the certificate.

32 DIVISION III

33 INCOME TAXES

34 Sec. 19. Section 422.7, subsection 2, paragraph i, Code  
35 2014, is amended by striking the paragraph.



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1     Sec. 20. Section 422.13, Code 2014, is amended to read as  
 2 follows:

3     **422.13 Return by individual.**

4     1. ~~Except as provided in subsection 2, a~~ A resident or  
 5 nonresident of this state shall make a return, signed in  
 6 accordance with forms and rules prescribed by the director, if  
 7 any of the following are applicable:

8     ~~a. The individual has net income of more than nine thousand~~  
 9 ~~dollars for the tax year from sources taxable under this~~  
 10 ~~division.~~

11     ~~b.~~ a. The individual is claimed as a dependent on another  
 12 person's return and has net income of five thousand dollars or  
 13 more for the tax year from sources taxable under this division.

14     ~~c.~~ b. ~~However, if that part of the~~ The net income of a  
 15 nonresident which is allocated to Iowa pursuant to section  
 16 422.8, subsection 2, is ~~less than one thousand dollars the~~  
 17 ~~nonresident is not required to make and sign a return except~~  
 18 ~~when the~~ or more for the tax year from sources taxable under  
 19 this division, unless the nonresident's total net income,  
 20 as determined under section 422.5, subsection 3 or 3B, does  
 21 not exceed the appropriate dollar amount listed in section  
 22 422.5, subsection 3 or 3B, upon which tax is not imposed. The  
 23 portion of a lump sum distribution that is allocable to Iowa  
 24 is included in net income for purposes of determining if the  
 25 nonresident's net income allocable to Iowa is one thousand  
 26 dollars or more.

27     c. A nonresident is subject to the state alternative minimum  
 28 tax imposed pursuant to section 422.5, subsection 2.

29     ~~2. d.~~ Notwithstanding any other provision in this section,  
 30 The total net income, as determined under section 422.5,  
 31 subsection 3 or 3B, of a resident or nonresident of this state  
 32 is not required to make and file a return if the person's net  
 33 income is equal to or less more than the appropriate dollar  
 34 amount listed in section 422.5, subsection 3 or 3B, upon  
 35 which tax is not imposed. A nonresident of this state is



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~~1 not required to make and file a return if the person's total  
2 net income in section 422.5, subsection 1, paragraph "j", is  
3 equal to or less than the appropriate dollar amount provided  
4 in section 422.5, subsection 3, upon which tax is not imposed.  
5 For purposes of this subsection, the amount of a lump sum  
6 distribution subject to separate federal tax shall be included  
7 in net income for purposes of determining if a resident is  
8 required to file a return and the portion of the lump sum  
9 distribution that is allocable to Iowa is included in total net  
10 income for purposes of determining if a nonresident is required  
11 to make and file a return.~~

12 ~~3.~~ 2. For purposes of determining the requirement for  
13 filing a return under subsection 1, the combined net income of  
14 a husband and wife from sources taxable under this division  
15 shall be considered.

16 ~~4.~~ 3. If the taxpayer is unable to make the return,  
17 the return shall be made by a duly authorized agent or by a  
18 guardian or other person charged with the care of the person or  
19 property of the taxpayer.

20 ~~5.~~ 4. A nonresident taxpayer shall file a copy of the  
21 taxpayer's federal income tax return for the current tax year  
22 with the return required by this section.

23 ~~6.~~ 5. *a.* Notwithstanding subsections 1 through 5 ~~4~~  
24 and sections 422.15 and 422.36, a partnership, a limited  
25 liability company whose members are taxed on the company's  
26 income under provisions of the Internal Revenue Code, trust, or  
27 corporation whose stockholders are taxed on the corporation's  
28 income under the provisions of the Internal Revenue Code may,  
29 not later than the due date for filing its return for the  
30 taxable year, including any extension thereof, elect to file  
31 a composite return for the nonresident partners, members,  
32 beneficiaries, or shareholders. Nonresident trusts or estates  
33 which are partners, members, beneficiaries, or shareholders  
34 in partnerships, limited liability companies, trusts, or S  
35 corporations may also be included on a composite return. The



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1 director may require that a composite return be filed under the  
2 conditions deemed appropriate by the director. A partnership,  
3 limited liability company, trust, or corporation filing a  
4 composite return is liable for tax required to be shown due on  
5 the return.

6 *b.* Notwithstanding subsections 1 through 5 4 and sections  
7 422.15 and 422.36, if the director determines that it is  
8 necessary for the efficient administration of this chapter,  
9 the director may require that a composite return be filed  
10 for nonresidents other than nonresident partners, members,  
11 beneficiaries or shareholders in partnerships, limited  
12 liability companies, trusts, or S corporations.

13 *c.* All powers of the director and requirements of the  
14 director apply to returns filed under this subsection including  
15 but not limited to the provisions of this division and division  
16 VI of this chapter.

17 Sec. 21. RETROACTIVE APPLICABILITY. This division of this  
18 Act applies retroactively to January 1, 2014, for tax years  
19 beginning on or after that date.

DIVISION IV

SALES AND USE TAXES

22 Sec. 22. Section 423.3, subsection 18, paragraph e, Code  
23 2014, is amended to read as follows:

24 *e.* ~~Community health~~ Health centers as defined in ~~42 U.S.C.~~  
25 ~~§ 254c and migrant health centers as defined in 42 U.S.C.~~  
26 ~~§254b.~~

DIVISION V

HOTEL AND MOTEL TAXES

29 Sec. 23. Section 423A.6, Code 2014, is amended to read as  
30 follows:

31 **423A.6 Administration by director.**

32 1. The director of revenue shall administer the state and  
33 local hotel and motel tax as nearly as possible in conjunction  
34 with the administration of the state sales tax law, except  
35 that portion of the law which implements the streamlined sales



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1 and use tax agreement. The director shall provide appropriate  
2 forms, or provide on the regular state tax forms, for reporting  
3 state and local hotel and motel tax liability. All moneys  
4 received or refunded one hundred eighty days after the date on  
5 which a city or county terminates its local hotel and motel  
6 tax and all moneys received from the state hotel and motel tax  
7 shall be deposited in or withdrawn from the general fund of the  
8 state. ~~Beginning~~

9 2. If a reinvestment district is established under chapter  
10 15J, beginning the first day of the calendar quarter beginning  
11 on the reinvestment district's commencement date, the director  
12 of revenue shall, subject to remittance limitations established  
13 by the economic development authority board pursuant to section  
14 15J.4, subsection 3, transfer from the general fund of the  
15 state to a district account created in the state reinvestment  
16 district fund for each reinvestment district established  
17 under chapter 15J, the new state hotel and motel tax revenue,  
18 determined in section 15J.5, subsection 2, paragraph "b", in  
19 the district. Such transfers shall cease pursuant to section  
20 15J.8.

21 ~~2.~~ 3. The director, in consultation with local officials,  
22 shall collect and account for a local hotel and motel tax and  
23 shall credit all revenues to the local transient guest tax fund  
24 created in section 423A.7. Local authorities shall not require  
25 any tax permit not required by the director of revenue.

26 ~~3.~~ 4. Section 422.25, subsection 4, sections 422.30,  
27 422.67, and 422.68, section 422.69, subsection 1, sections  
28 422.70, 422.71, 422.72, 422.74, and 422.75, section 423.14,  
29 subsection 1, and sections 423.23, 423.24, 423.25, 423.31,  
30 423.33, 423.35, 423.37 through 423.42, and 423.47, consistent  
31 with the provisions of this chapter, apply with respect to  
32 the taxes authorized under this chapter, in the same manner  
33 and with the same effect as if the state and local hotel and  
34 motel taxes were retail sales taxes within the meaning of  
35 those statutes. Notwithstanding this subsection, the director

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1 DIVISION VII — FRANCHISE TAXES. Division VII allows  
2 financial institutions subject to the franchise tax to claim  
3 the solar energy system tax credit currently available against  
4 the individual and corporate income tax. The credit is equal  
5 to 50 percent of the federal energy credit related to solar  
6 energy systems provided in section 48 of the Internal Revenue  
7 Code, not to exceed \$15,000.

8 The division takes effect upon enactment and applies  
9 retroactively to January 1, 2014, for tax years beginning on  
10 or after that date.



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House File 2439 - Introduced

HOUSE FILE 2439  
BY COMMITTEE ON EDUCATION

(SUCCESSOR TO HSB 592)

A BILL FOR

- 1 An Act relating to core content standards, assessments, and
- 2 curricula relating to student academic progress, and to the
- 3 collection of and access to student data.
- 4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 256.7, subsection 21, paragraph b,  
2 subparagraphs (2) and (3), Code 2014, are amended to read as  
3 follows:

4 (2) Notwithstanding subparagraph (1), for the school year  
5 beginning July 1, 2016, and each succeeding school year, the  
6 rules shall provide that all students enrolled in school  
7 districts in grades three through eleven shall be administered  
8 an assessment during the last quarter of the school year  
9 that at a minimum assesses the indicators identified in this  
10 paragraph "b"; is aligned with the Iowa ~~common~~ core content  
11 standards in both content and rigor; accurately describes  
12 student achievement and growth for purposes of the school, the  
13 school district, and state accountability systems; and provides  
14 valid, reliable, and fair measures of student progress toward  
15 college or career readiness.

16 (3) The director shall establish an assessment task force  
17 to review and make recommendations for a statewide assessment  
18 of student progress on the indicators identified pursuant to  
19 this paragraph "b". The task force shall recommend a statewide  
20 assessment that is aligned to the Iowa ~~common~~ core content  
21 standards and is, at a minimum, valid, reliable, tested, and  
22 piloted in Iowa. In addition, in developing recommendations,  
23 the task force shall consider the costs to school districts and  
24 the state in providing and administering such an assessment and  
25 the technical support necessary to implement the assessment.  
26 The task force shall submit its recommendations in a report  
27 to the director, the state board, and the general assembly by  
28 January 1, 2015. The task force shall assist with the final  
29 development and implementation of the assessment administered  
30 pursuant to subparagraph (2). The task force members shall  
31 include but not be limited to teachers, school administrators,  
32 business leaders, representatives of state agencies, and  
33 members of the general public. This subparagraph is repealed  
34 July 1, 2020.

35 Sec. 2. Section 256.7, subsection 21, paragraph b, Code

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1 2014, is amended by adding the following new subparagraph:  
 2 NEW SUBPARAGRAPH. (03) In addition to administering  
 3 any assessment of student progress required pursuant to  
 4 this subsection, a school district may administer additional  
 5 assessments to measure student academic progress. The results  
 6 of the additional assessment may be reported to the department  
 7 and the local community in accordance with paragraph "c", but  
 8 the additional assessments shall not replace any district-wide  
 9 assessment required pursuant to this subsection.

10 Sec. 3. Section 256.7, subsection 21, paragraph c, Code  
 11 2014, is amended to read as follows:

12 c. A requirement that all school districts and accredited  
 13 nonpublic schools annually report to the department and the  
 14 local community the district-wide progress made in attaining  
 15 student achievement goals on the academic and other core  
 16 indicators and the district-wide progress made in attaining  
 17 locally established student learning goals. The school  
 18 districts and accredited nonpublic schools shall demonstrate  
 19 the use of multiple assessment measures in determining student  
 20 achievement levels. The school districts and accredited  
 21 nonpublic schools shall also report the number of students  
 22 who graduate; the number of students who drop out of school;  
 23 the number of students who are tested and the percentage of  
 24 students who are so tested annually; and the percentage of  
 25 students who graduated during the prior school year and who  
 26 completed a the Iowa core curriculum content standards. The  
 27 board shall develop and adopt uniform definitions consistent  
 28 with the federal No Child Left Behind Act of 2001, Pub. L. No.  
 29 107-110 and any federal regulations adopted pursuant to the  
 30 federal Act. The school districts and accredited nonpublic  
 31 schools may report on other locally determined factors  
 32 influencing student achievement. The school districts and  
 33 accredited nonpublic schools shall also report to the local  
 34 community their results by individual attendance center.

35 Sec. 4. Section 256.7, subsection 26, paragraph a,

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1 unnumbered paragraph 1, Code 2014, is amended to read as  
2 follows:

3 Adopt rules that establish a the Iowa core curriculum and  
4 content standards. The state board shall also adopt high  
5 school graduation requirements for all students in school  
6 districts and accredited nonpublic schools that include at a  
7 minimum satisfactory completion of four years of English and  
8 language arts, three years of mathematics, three years of  
9 science, and three years of social studies.

10 Sec. 5. Section 256.7, subsection 26, paragraph a,  
11 subparagraph (3), Code 2014, is amended to read as follows:

12 (3) The rules establishing a the Iowa core curriculum  
13 content standards shall address the core content assessment  
14 standards in subsection 28 and the skills and knowledge  
15 students need to be successful in the twenty-first century.  
16 The Iowa core curriculum content standards shall include  
17 social studies and twenty-first century learning skills which  
18 include but are not limited to civic literacy, health literacy,  
19 technology literacy, financial literacy, and employability  
20 skills; and shall address the curricular needs of students  
21 in kindergarten through grade twelve in those areas. The  
22 department shall further define the twenty-first century  
23 learning skills components by rule.

24 Sec. 6. Section 256.7, subsection 26, paragraph b, Code  
25 2014, is amended by striking the paragraph.

26 Sec. 7. Section 256.7, subsection 26, paragraph c, Code  
27 2014, is amended to read as follows:

28 c. Adopt rules allowing the board of directors of a school  
29 district and the authorities in charge of an accredited  
30 nonpublic school to adopt sample standard appendices, including  
31 but not limited to sample test exemplars; sample performance  
32 tasks; samples of student writing; and, for grades nine  
33 through twelve, sample mathematics coursework. The Iowa core  
34 content standards shall not dictate curriculum or prescribe  
35 a particular method of instruction to school districts and

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1 accredited nonpublic schools. Neither the state board nor  
 2 the department shall require school districts or accredited  
 3 nonpublic schools to adopt a specific textbook, textbook  
 4 series, or specific instructional methodology, or acquire  
 5 specific textbooks, curriculum materials, or educational  
 6 products from a specific vendor in order to meet the ~~core~~  
 7 ~~curriculum requirements~~ Iowa core content standards of this  
 8 subsection or the ~~core content~~ assessment standards adopted  
 9 pursuant to subsection 28. It is the intent of the general  
 10 assembly that selection and implementation of curriculum,  
 11 textbooks, educational materials, and instructional methods  
 12 remain with school districts and accredited nonpublic schools  
 13 and not with the state or federal government.

14 Sec. 8. Section 256.7, subsection 28, Code 2014, is amended  
 15 to read as follows:

16 28. Adopt a set of ~~core content~~ assessment standards  
 17 applicable to all students in kindergarten through grade twelve  
 18 in every school district and accredited nonpublic school. For  
 19 purposes of this subsection, "~~core content~~ assessment standards"  
 20 includes reading, mathematics, and science. The ~~core content~~  
 21 assessment standards shall be identical to the ~~core content~~  
 22 assessment standards included in Iowa's approved 2006 standards  
 23 and assessment system under Tit. I of the federal Elementary  
 24 and Secondary Education Act of 1965, 20 U.S.C. § 6301 et  
 25 seq., as amended by the federal No Child Left Behind Act of  
 26 2001, Pub. L. No. 107-110. School districts and accredited  
 27 nonpublic schools shall include, at a minimum, the ~~core content~~  
 28 assessment standards adopted pursuant to this subsection in any  
 29 set of locally developed content standards. School districts  
 30 and accredited nonpublic schools are strongly encouraged to set  
 31 higher expectations in local standards. As changes in federal  
 32 law or regulation occur, the state board is authorized to amend  
 33 the ~~core content~~ assessment standards as appropriate.

34 Sec. 9. Section 256.9, subsection 53, paragraph a, Code  
 35 2014, is amended to read as follows:

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1     *a.* Develop and distribute, in collaboration with the area  
2 education agencies, Iowa core curriculum content standards  
3 technical assistance and implementation strategies that school  
4 districts and accredited nonpublic schools ~~shall~~ may utilize,  
5 including but not limited to the development and delivery  
6 of formative and end-of-course model assessments classroom  
7 teachers may use to measure student progress on the Iowa core  
8 curriculum content standards adopted pursuant to section  
9 256.7, subsection 26. The department shall, in collaboration  
10 with the advisory group convened in accordance with paragraph  
11 "b" and educational assessment providers, identify and make  
12 available to school districts end-of-course and additional  
13 model end-of-course and additional assessments to align with  
14 the expectations included in the Iowa core curriculum content  
15 standards. The model assessments shall be suitable to meet the  
16 multiple assessment measures requirement specified in section  
17 256.7, subsection 21, paragraph "c".

18     Sec. 10. Section 256.9, subsection 54, Code 2014, is amended  
19 to read as follows:

20     54. *a.* Maintain an internet site where persons may  
21 access up-to-date information regarding the Iowa core content  
22 standards and the assessment standards adopted pursuant to  
23 section 256.7. Periodically, beginning January 1, 2015, the  
24 state board shall review, accept public comment regarding, and  
25 revise as necessary, the Iowa core content standards and the  
26 assessment standards.

27     *b.* Submit an annual report to the general assembly by  
28 January February 1 regarding activities, findings, and student  
29 progress under the Iowa core curriculum established content  
30 standards and the assessment standards adopted pursuant to  
31 section 256.7, subsection 26. The annual report shall include  
32 the state board's department's findings and recommendations,  
33 including but not limited to recommendations relating to any  
34 proposal to amend or modify the Iowa core content standards  
35 and the assessment standards adopted by the state board. A

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1 revision or modification to the Iowa core content standards  
2 and the assessment standards adopted by the state board shall  
3 not be implemented by the director until the annual report  
4 has been submitted to the general assembly while the general  
5 assembly is in session or until the director appears before the  
6 standing committees of the senate and house of representatives  
7 having jurisdiction over education to report on the revision or  
8 modification, whichever occurs first.

9 Sec. 11. NEW SECTION. 256.34 Student data collection —  
10 policies and plans.

11 1. The department shall establish data collection, data  
12 privacy, and data sharing policies for data relating to  
13 students collected by the department, school districts, and  
14 accredited nonpublic schools.

15 2. The department shall annually conduct an inventory of and  
16 categorize the data collected on students and the purposes for  
17 which the data is collected, and shall report to the general  
18 assembly by November 1, 2014, and by November 1 each succeeding  
19 year, the department's findings and recommendations.

20 3. The department shall create a detailed student data  
21 security plan that includes privacy compliance standards, a  
22 data breach plan, data retention or destruction plans, and  
23 guidelines for authorizing parental access to student data.

24 4. Except as otherwise provided in state or federal law, the  
25 department, school districts, and accredited nonpublic schools  
26 shall not include biometric, health, and criminal or juvenile  
27 justice records in student data files.

28 5. a. Student data shall be kept confidential by the  
29 department, a school district, or an accredited nonpublic  
30 school unless otherwise ordered by a court, by the lawful  
31 custodian of the records, or by another person duly authorized  
32 to release such information, and except as necessary to carry  
33 out the duties and responsibilities of the state board or the  
34 department.

35 b. Except as provided in paragraph "a", student data shall

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1 not be provided outside of the state unless necessary to  
2 facilitate the timely enrollment and placement of a student who  
3 is transferring to another school.

4 6. The department shall establish and maintain a policy  
5 relating to the sharing, security, and confidentiality of  
6 student data in compliance with the federal Family Educational  
7 Rights and Privacy Act, 20 U.S.C. §1232g.

8 7. The department shall notify the governor and the  
9 general assembly annually of changes to existing student data  
10 collections maintained by the department which are required  
11 for any reason, including changes in federal reporting  
12 requirements. Changes to existing student data collections  
13 which are not necessitated by changes in state and federal  
14 reporting requirements shall not be implemented by the  
15 department until the annual report has been submitted to the  
16 general assembly while the general assembly is in session or  
17 until the director appears before the standing committees of  
18 the senate and house of representatives having jurisdiction  
19 over education to report on the revision or modification to the  
20 existing student data collections maintained by the department,  
21 whichever occurs first.

22 8. Student data shall not be published by the department  
23 except in aggregate form.

24 9. This section shall not be construed to supersede any  
25 provision of section 22.7, section 256.9, subsection 48, or  
26 chapter 256H.

27 Sec. 12. Section 256.40, subsection 2, paragraph e, Code  
28 2014, is amended to read as follows:

29 e. Integrate services provided through the program with  
30 other career exploration-related activities such as the student  
31 ~~core curriculum~~ graduation plan and the career information and  
32 decision-making system developed and administered under section  
33 279.61, where appropriate.

34 Sec. 13. Section 256.42, subsection 6, Code 2014, is amended  
35 to read as follows:

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1     6. Coursework offered under the initiative shall be  
2 rigorous and high quality, and the department shall annually  
3 evaluate the quality of the courses and ensure that coursework  
4 is aligned with the ~~state's core curriculum and~~ Iowa core  
5 content ~~requirements~~ standards and the assessment standards, as  
6 well as national standards of quality for online courses issued  
7 by an internationally recognized association for kindergarten  
8 through grade twelve online learning.

9     Sec. 14. Section 257.11, subsection 11, Code 2014, is  
10 amended to read as follows:

11     11. *Shared classes and curriculum standards.* A school  
12 district shall ensure that any course made available to a  
13 student through any sharing agreement between the school  
14 district and a community college or any other entity providing  
15 course programming pursuant to this section to students  
16 enrolled in the school district meets the expectations  
17 contained in ~~the core curriculum adopted pursuant to~~ section  
18 256.7, subsection 26. The school district shall ensure that  
19 any course that has the capacity to generate college credit  
20 shall be equivalent to college-level work.

21     Sec. 15. Section 258.4, subsection 8, Code 2014, is amended  
22 to read as follows:

23     8. Establish a minimum set of competencies and core  
24 ~~curriculum content standards~~ for approval of a vocational  
25 program sequence that addresses the following: new and  
26 emerging technologies; job-seeking, job-keeping, and  
27 other employment skills, including self-employment and  
28 entrepreneurial skills, that reflect current industry  
29 standards, leadership skills, entrepreneurial, and labor-market  
30 needs; and the strengthening of basic academic skills.

31     Sec. 16. Section 260C.14, subsection 22, paragraph b, Code  
32 2014, is amended to read as follows:

33     b. Collaborate with the state board of regents to meet  
34 the requirements specified in section 262.9, subsection 33,  
35 including but not limited to developing a systematic process





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1 pursuits and to provide a wider variety of options to high  
 2 school students to enroll part-time in eligible nonsectarian  
 3 courses at or through community colleges established under  
 4 chapter 260C. The program shall be made available to all  
 5 resident students in grades nine through twelve. Notice of  
 6 the availability of the program shall be included in a school  
 7 district's student registration handbook and the handbook shall  
 8 identify which courses, if successfully completed, generate  
 9 college credit under the program. A student and the student's  
 10 parent or legal guardian shall also be made aware of this  
 11 program as a part of the development of the student's ~~core~~  
 12 ~~curriculum~~ graduation plan in accordance with section 279.61.

13 Sec. 20. Section 261E.9, subsection 2, paragraph b, Code  
 14 2014, is amended to read as follows:

15 b. A regional academy may include in its curriculum virtual  
 16 or internet-based coursework and courses delivered via the Iowa  
 17 communications network, career and technical courses, Iowa  
 18 ~~core curriculum~~ content standards coursework, courses required  
 19 pursuant to section 256.7, subsection 26, or section 256.11,  
 20 subsections 4 and 5, and asynchronous learning networks.

21 Sec. 21. Section 261E.9, subsection 4, Code 2014, is amended  
 22 to read as follows:

23 4. Information regarding regional academies shall be  
 24 provided to a student and the student's parent or guardian  
 25 prior to the development of the student's ~~core curriculum~~  
 26 graduation plan under section 279.61.

27 Sec. 22. Section 261E.10, subsection 4, Code 2014, is  
 28 amended to read as follows:

29 4. Information regarding career academies shall be provided  
 30 by the school district to a student and the student's parent  
 31 or guardian prior to the development of the student's ~~core~~  
 32 ~~curriculum~~ graduation plan under section 279.61.

33 Sec. 23. Section 262.9, subsection 33, paragraph c, Code  
 34 2014, is amended to read as follows:

35 c. Develop criteria to prioritize the Iowa core curriculum



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1 ~~areas content standards~~ and create or review transition guides  
2 for the Iowa core curriculum ~~areas content standards~~.

3 Sec. 24. Section 279.61, Code 2014, is amended to read as  
4 follows:

5 **279.61 Student plan for progress toward university admissions**  
6 **— report.**

7 1. ~~For the school year beginning July 1, 2008, and each~~  
8 ~~succeeding school year, the~~ The board of directors of each  
9 school district shall cooperate with each student enrolled  
10 in grade eight to develop for the student a ~~core curriculum~~  
11 plan to guide the student toward the goal of successfully  
12 completing, at a minimum, the ~~core curriculum~~ developed high  
13 school graduation requirements adopted by the state board of  
14 education pursuant to section 256.7, subsection 26, by the  
15 time the student graduates from high school. The plan shall  
16 include career options and shall identify the coursework  
17 needed in grades nine through twelve to support the student's  
18 postsecondary education and career options. Additionally, the  
19 plan shall include a timeline for each student to successfully  
20 complete, prior to graduation, all components of the  
21 state-designated career information and decision-making system  
22 administered by the department in accordance with section 118  
23 of the federal Carl D. Perkins Career and Technical Education  
24 Improvement Act of 2006, Pub. L. No. 109-270. The student's  
25 parent or guardian shall sign the ~~core curriculum~~ graduation  
26 plan developed with the student and the signed plan shall be  
27 included in the student's cumulative records.

28 2. ~~For the school year beginning July 1, 2008, and each~~  
29 ~~succeeding school year, the~~ The board of directors of each  
30 school district shall report annually to each student enrolled  
31 in grades nine through twelve in the school district, and, if  
32 the student is under the age of eighteen, to each student's  
33 parent or guardian, the student's progress toward meeting the  
34 goal of successfully completing the ~~core curriculum~~ and high  
35 school graduation requirements adopted by the state board of

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1 education pursuant to section 256.7, subsection 26.  
2 Sec. 25. Section 280.3, subsection 3, Code 2014, is amended  
3 by striking the subsection.  
4 Sec. 26. PUBLIC COMMENT RELATING TO IOWA CORE CONTENT  
5 STANDARDS AND ASSESSMENT STANDARDS. The department of  
6 education shall initiate a process to obtain public input on  
7 the Iowa core content standards and the assessment standards  
8 adopted pursuant to section 256.7, subsections 26 and 28, shall  
9 identify opportunities to strengthen the Iowa core content  
10 standards and the assessment standards, and shall do the  
11 following:  
12 1. Receive public comments on its internet site regarding  
13 the Iowa core content standards and the assessment standards.  
14 2. Hold at least three public hearings regarding the Iowa  
15 core content standards and the assessment standards. The  
16 public hearings shall be held in at least three geographically  
17 diverse venues around the state.  
18 3. Include information regarding the time, place, and  
19 manner in which persons may participate in a public hearing as  
20 provided in this section.  
21 4. Provide public notice of any actions taken by the state  
22 board of education to strengthen, amend, or modify the Iowa  
23 core content standards or the assessment standards following  
24 the public hearings conducted pursuant to this section.  
25 5. The department shall submit a report summarizing its  
26 activities, findings, and recommendations to the state board,  
27 the governor, and the general assembly by February 1, 2015.

28 EXPLANATION

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

31 This bill relates to the core curriculum and core content  
32 standards adopted by the state board of education, to  
33 assessments of student progress, and to the collection of and  
34 access to student data.

35 ASSESSMENTS OF STUDENT ACADEMIC PROGRESS. The bill

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1 authorizes school districts to administer assessments to  
2 measure student academic progress which are in addition to the  
3 department of education-approved district-wide assessment of  
4 student progress administered for purposes of the core academic  
5 indicators in mathematics, reading, and science.

6 CORE CONTENT STANDARDS AND CORE CURRICULUM. The bill  
7 continues to direct the state board to adopt sets of academic  
8 and assessment standards, but amends the terms used to describe  
9 the standards. The bill replaces the terms "core curriculum",  
10 "Iowa core curriculum", and "Iowa common core", which were used  
11 to describe the academic standards adopted by the state board,  
12 with the term "Iowa core content standards".

13 Also, provisions directing school districts to cooperate  
14 with each eighth grade student on a core curriculum plan to  
15 meet core curriculum requirements are amended to replace "core  
16 curriculum plan" with "graduation plan" and "core curriculum  
17 requirements" with "high school graduation requirements".

18 The term "core content standards", which was used to  
19 describe the assessment standards adopted by the state  
20 board, is replaced with the term "assessment standards". The  
21 assessment standards will remain applicable to all students  
22 in kindergarten through grade 12 in every school district and  
23 accredited nonpublic school. Corresponding changes are made  
24 throughout the Code, and obsolete language is eliminated.

25 The bill authorizes school districts and accredited  
26 nonpublic schools to adopt sample standard appendices and, for  
27 grades 9 through 12, sample mathematics coursework. The bill  
28 provides that the Iowa core content standards shall not dictate  
29 curriculum or prescribe the method of instruction in those  
30 school districts and schools. The bill also states legislative  
31 intent that the selection and implementation of curriculum,  
32 textbooks, educational materials, and instructional methods  
33 must remain with the school districts and schools, and not with  
34 the state or federal government.

35 Under the bill, the director of the department of education

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1 must maintain an internet site where persons may access  
2 up-to-date information regarding the Iowa core content  
3 standards and the assessment standards. Periodically,  
4 beginning January 1, 2015, the state board must review, accept  
5 public comments regarding, and revise as necessary, the Iowa  
6 core content standards and the assessment standards.

7 The director is currently required to develop and distribute  
8 technical assistance and implementation strategies for the  
9 academic standards that school districts and accredited  
10 nonpublic schools shall use. The bill makes such use by school  
11 districts and schools voluntary.

12 The director is further directed to submit an annual report  
13 to the general assembly by February 1 regarding the activities,  
14 findings, and student progress under the Iowa core content  
15 standards and the assessment standards. The annual report  
16 shall include the department's findings and recommendations.  
17 The bill prohibits the director from implementing revisions  
18 or modifications to the Iowa core content standards or to the  
19 assessment standards adopted by the state board until the  
20 annual report is submitted to the general assembly or until  
21 after the director presents the proposed changes to the general  
22 assembly's standing committees on education.

23 STUDENT DATA. The bill directs the department of education  
24 to establish data collection, data privacy, and data sharing  
25 policies for data relating to students collected by the  
26 department, school districts, and accredited nonpublic schools.  
27 The department must annually conduct an inventory of and  
28 categorize the data collected on students and the purposes for  
29 which the data is collected, and report to the general assembly  
30 by November 1, 2014, and by November 1 each succeeding year,  
31 the department's findings and recommendations. The department  
32 must also create a detailed student data security plan that  
33 includes privacy compliance standards, a data breach plan, data  
34 retention or destruction plans, and guidelines for authorizing  
35 parental access to student data.



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1 Except as otherwise provided in state or federal law, the  
2 department, school districts, and accredited nonpublic schools  
3 shall not include biometric, health, and criminal or juvenile  
4 justice records in student data files. Student data shall not  
5 be published by the department except in aggregate form.

6 Student data shall be kept confidential unless otherwise  
7 ordered by a court, by the lawful custodian of the records, or  
8 by another person duly authorized to release such information,  
9 and except as necessary to carry out the duties and  
10 responsibilities of the state board or the department. Except  
11 as provided, student data shall not be provided outside of the  
12 state unless necessary to facilitate the timely enrollment and  
13 placement of a student who is transferring to another school.

14 The department must establish and maintain a policy relating  
15 to the sharing, security, and confidentiality of student data  
16 in compliance with the federal Family Educational Rights and  
17 Privacy Act, 20 U.S.C. §1232g.

18 The department shall notify the governor and the general  
19 assembly annually of changes to existing student data  
20 collections maintained by the department which are required  
21 for any reason, including changes in federal reporting  
22 requirements. Such changes which are not necessitated by  
23 changes in state and federal reporting requirements shall  
24 not be implemented by the department until the annual report  
25 has been submitted to the general assembly while the general  
26 assembly is in session or until the director appears before the  
27 standing committees of the senate and house of representatives  
28 having jurisdiction over education to report on the revision  
29 or modification to the existing student data collections  
30 maintained by the department, whichever occurs first.

31 The new provisions relating to student data shall  
32 not be construed to supersede any existing open records  
33 law provisions, provisions relating to the department's  
34 comprehensive management information system which are in  
35 compliance with state and federal reporting requirements, or



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1 provisions enacting the interstate compact on educational  
2 opportunity for military children.  
3 PUBLIC INPUT ON IOWA CORE CONTENT STANDARDS AND ASSESSMENT  
4 STANDARDS. The department also must initiate a process  
5 to obtain public input on the Iowa core content standards  
6 and assessment standards; shall identify opportunities to  
7 strengthen the Iowa core content standards and assessment  
8 standards; receive public comments on its internet site  
9 regarding the Iowa core content standards and assessment  
10 standards; hold at least three public hearings, in at least  
11 three geographically diverse venues around the state, regarding  
12 the Iowa core content standards and assessment standards;  
13 include information regarding the time, place, and manner in  
14 which persons may participate in a public hearing; and provide  
15 public notice of any actions taken by the state board to  
16 strengthen, amend, or modify the Iowa core content standards  
17 and assessment standards following the public hearings. The  
18 department shall submit a report summarizing its activities,  
19 findings, and recommendations to the state board, the governor,  
20 and the general assembly by February 1, 2015.



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**House Resolution 114 - Introduced**

HOUSE RESOLUTION NO. 114

BY LOFGREN, KELLEY, BERRY, DRAKE, HANUSA, ROGERS,  
THOMAS, H. MILLER, MOORE, KAUFMANN, BALTIMORE,  
JORGENSEN, HEDDENS, GASKILL, SCHULTZ, WOOD, ALONS,  
SHEETS, LANDON, R. TAYLOR, DEYOE, DUNKEL, PAULSEN,  
UPMEYER, OURTH, BEARINGER, MASCHER, M. SMITH, and  
JACOBY

1 A Resolution reaffirming Iowa's commitment to  
2 its relationship with Taiwan, particularly to  
3 strengthening sister-state ties and continuing  
4 to grow trade and exchanges between Iowa and  
5 Taiwan; reaffirming support for Taiwan's efforts to  
6 secure entry to the Trans-Pacific Partnership; and  
7 supporting the signing of a bilateral investment  
8 agreement between Taiwan and the United States.  
9 WHEREAS, relations between the Republic of China  
10 (Taiwan) and the United States, in particular the State  
11 of Iowa, which shares sister-city and sister-state  
12 relationships with Taiwan, are marked by strong  
13 bilateral trade, educational and cultural exchanges,  
14 and tourism; and  
15 WHEREAS, Taiwan shares with the United States  
16 and the State of Iowa the common values of freedom,  
17 democracy, and human rights, and a commitment to the  
18 rule of law; and  
19 WHEREAS, the United States ranks as Taiwan's  
20 third-largest trading partner, and Taiwan is the  
21 United States' 11th largest trading partner, with total  
22 bilateral trade reaching \$63 billion in 2012; and  
23 WHEREAS, Taiwan and the State of Iowa have enjoyed



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1 a long and mutually beneficial relationship and  
2 anticipate continuing growth, with Taiwan ranking as  
3 Iowa's 20th largest export destination in 2012, with  
4 \$92.25 million worth of Iowa goods shipped to Taiwan,  
5 including food, machinery, chemicals, miscellaneous  
6 manufactured commodities, and agricultural  
7 products; and

8 WHEREAS, Taiwan's imports of goods continue to  
9 contribute to Iowa's economy since the September 2013  
10 visit of the Taiwan Agricultural Goodwill Mission to  
11 the United States, which included a delegation visit  
12 to Des Moines and signing of letters of intent for  
13 Iowa-grown corn and soybeans through 2015; and

14 WHEREAS, Taiwan, in order to contribute to greater  
15 regional integration in the Asia-Pacific region  
16 and further promote bilateral investment and trade  
17 relations with the United States, seeks to join the  
18 Trans-Pacific Partnership, the proposed 21st century  
19 trade agreement between the United States and currently  
20 11 other Asia-Pacific Rim countries, and the United  
21 States has announced its intention that membership in  
22 the Trans-Pacific Partnership expand in the future to  
23 include other friendly countries, such as Taiwan; and

24 WHEREAS, Taiwan, an important economic power,  
25 a dynamic market economy, and leading supplier of  
26 high-tech products, is the world's 17th largest  
27 economy, 14th largest exporter, and 16th largest  
28 importer; and according to the 2014 Index of Economic  
29 Freedom, Taiwan ranks as the world's 20th most free  
30 economy, and fifth most free among 42 economies in the

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1 Asia-Pacific region, only behind Hong Kong, Singapore,  
2 Australia, and New Zealand, and is deserving of greater  
3 participation and inclusion in wider regional economic  
4 integration; and

5 WHEREAS, negotiations for a bilateral investment  
6 agreement between Taiwan and the United States are an  
7 important step toward further strengthening bilateral  
8 trade and paving the way for entering into a free-trade  
9 agreement between our two countries, thereby increasing  
10 Iowa's exports to Taiwan and creating bilateral  
11 investment and technical collaboration through tariff  
12 reduction and other trade facilitation measures; NOW  
13 THEREFORE,

14 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES, That  
15 the House of Representatives reaffirms its support for  
16 strengthening sister-state and sister-city ties between  
17 Taiwan and the State of Iowa and continued growth in  
18 bilateral trade, particularly agricultural goods;  
19 reaffirms support for Taiwan's efforts to secure entry  
20 into the Trans-Pacific Partnership to contribute to  
21 greater regional integration; and supports the signing  
22 of a bilateral investment agreement between Taiwan and  
23 the United States to increase exports and facilitate  
24 trade and investment with Taiwan; and

25 BE IT FURTHER RESOLVED, That the Chief Clerk of the  
26 House of Representatives is directed to send a copy of  
27 this resolution to United States Secretary of State  
28 John F. Kerry; President Ma Ying-jeou of the Republic  
29 of China (Taiwan); and the Taipei Economic and Cultural  
30 Office in Chicago, Illinois.

LSB 6173HH (4) 85

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jr/rj

3/3



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Senate File 2330 - Introduced

SENATE FILE 2330  
BY COMMITTEE ON APPROPRIATIONS

(SUCCESSOR TO SSB 3200)

A BILL FOR

1 An Act relating to reimbursement of community mental health  
2 centers under the medical assistance program for the fiscal  
3 year beginning July 1, 2013, and including effective date  
4 and retroactive applicability provisions.  
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

TLSB 6121SV (1) 85  
jp/rj



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1 Section 1. 2013 Iowa Acts, chapter 138, section 29,  
2 subsection 1, paragraph n, is amended to read as follows:  
3 n. For the fiscal year beginning July 1, 2013, the  
4 reimbursement rates for inpatient mental health services  
5 provided at hospitals shall be increased by 1 percent over the  
6 rates in effect on June 30, 2013, subject to Medicaid program  
7 upper payment limit rules; ~~community mental health centers~~  
8 ~~and providers of mental health services to county residents~~  
9 ~~pursuant to a waiver approved under section 225C.7, subsection~~  
10 ~~3, shall be reimbursed at 100 percent of the reasonable~~  
11 ~~costs for the provision of services to recipients of medical~~  
12 ~~assistance; and psychiatrists shall be reimbursed at the~~  
13 ~~medical assistance program fee-for-service rate.~~  
14 Sec. 2. 2013 Iowa Acts, chapter 138, section 29, subsection  
15 1, is amended by adding the following new paragraph:  
16 NEW PARAGRAPH. 0o. For the fiscal year beginning July  
17 1, 2013, community mental health centers may choose to be  
18 reimbursed for the services provided to recipients of medical  
19 assistance through either of the following options:  
20 (1) For 100 percent of the reasonable costs of the services.  
21 (2) In accordance with the alternative reimbursement rate  
22 methodology established by the medical assistance program's  
23 managed care contractor for mental health services and approved  
24 by the department of human services.  
25 Sec. 3. EMERGENCY RULES. The department of human services  
26 may adopt emergency rules under section 17A.4, subsection 3,  
27 and section 17A.5, subsection 2, paragraph "b", to implement  
28 the provisions of this Act and the rules shall be effective  
29 immediately upon filing unless a later date is specified in the  
30 rules. Any rules adopted in accordance with this section shall  
31 also be published as a notice of intended action as provided  
32 in section 17A.4.  
33 Sec. 4. EFFECTIVE UPON ENACTMENT. This Act, being deemed of  
34 immediate importance, takes effect upon enactment.  
35 Sec. 5. RETROACTIVE APPLICABILITY. This Act applies

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jp/rj

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1 retroactively to July 1, 2013.

2 EXPLANATION

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

5 This bill relates to reimbursement of community mental  
6 health centers under the medical assistance (Medicaid) program  
7 for the fiscal year beginning July 1, 2013, by amending the  
8 reimbursement provision in 2013 Iowa Acts, chapter 138 (SF  
9 446).

10 Under SF 446, reimbursement for a service provided by a  
11 community mental health center under the Medicaid program was  
12 established at 100 percent of the reasonable costs of the  
13 service. The bill allows a center to choose instead to be  
14 reimbursed in accordance with the alternative reimbursement  
15 rate methodology established by the Medicaid program's managed  
16 care contractor for mental health services that was approved by  
17 the department of human services.

18 The department is authorized to adopt administrative rules  
19 to implement the bill without using the regular notice and  
20 review processes under Code chapter 17A.

21 The bill takes effect upon enactment and is retroactively  
22 applicable to July 1, 2013.



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**Senate File 2331 - Introduced**

SENATE FILE 2331

BY SCHNEIDER, CHAPMAN, and  
McCOY

**A BILL FOR**

- 1 An Act relating to the approval, imposition, and distribution
- 2 of local option taxes.
- 3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

TLSB 5639XS (8) 85  
md/sc



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1 Section 1. Section 423B.1, subsection 1, Code 2014, is  
 2 amended to read as follows:

3 1. A city or county may impose by ordinance of the board  
 4 ~~of supervisors~~ local option taxes authorized by this chapter,  
 5 subject to this section ~~and subject to the exception provided~~  
 6 ~~in subsection 2.~~

7 Sec. 2. Section 423B.1, subsection 2, Code 2014, is amended  
 8 by striking the subsection.

9 Sec. 3. Section 423B.1, subsection 3, Code 2014, is amended  
 10 to read as follows:

11 3. A local option tax shall be imposed only after an  
 12 election at which a majority of those voting on the question  
 13 favors imposition and shall then be imposed until repealed  
 14 as provided in subsection 6, paragraph "a". If the tax is  
 15 a local vehicle tax imposed by a county, it shall apply to  
 16 all incorporated and unincorporated areas of the county.  
 17 If the tax is a local sales and services tax imposed by a  
 18 county, it shall only apply to ~~those incorporated areas and~~  
 19 ~~the unincorporated area of that county in which if~~ a majority  
 20 of those voting in the unincorporated area on the tax favors  
 21 its imposition, and if the tax is a local sales and services  
 22 tax imposed by a city, it shall only apply to the city if a  
 23 majority of those voting in the city on the tax favors its  
 24 imposition. ~~For purposes of the local sales and services tax,~~  
 25 ~~all cities contiguous to each other shall be treated as part of~~  
 26 ~~one incorporated area and the tax would be imposed in each of~~  
 27 ~~those contiguous cities only if the majority of those voting~~  
 28 ~~in the total area covered by the contiguous cities favors its~~  
 29 ~~imposition. In the case of a local sales and services tax~~  
 30 ~~submitted to the registered voters of two or more contiguous~~  
 31 ~~counties as provided in subsection 4, paragraph "c", all cities~~  
 32 ~~contiguous to each other shall be treated as part of one~~  
 33 ~~incorporated area, even if the corporate boundaries of one or~~  
 34 ~~more of the cities include areas of more than one county, and~~  
 35 ~~the tax shall be imposed in each of those contiguous cities~~

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1 ~~only if a majority of those voting on the tax in the total area~~  
 2 ~~covered by the contiguous cities favored its imposition. For~~  
 3 ~~purposes of the local sales and services tax, a city is not~~  
 4 ~~contiguous to another city if the only road access between the~~  
 5 ~~two cities is through another state.~~

6 Sec. 4. Section 423B.1, subsection 4, paragraphs a and b,  
 7 Code 2014, are amended to read as follows:

8 a. A county board of supervisors shall direct within  
 9 thirty days the county commissioner of elections to submit the  
 10 question of imposition of a local vehicle tax ~~or a local sales~~  
 11 ~~and services tax~~ to the registered voters of the incorporated  
 12 and unincorporated areas of the county upon receipt by the  
 13 board of supervisors of a petition, requesting imposition of a  
 14 local vehicle tax ~~or a local sales and services tax~~, signed by  
 15 eligible electors of the ~~whole~~ county equal in number to five  
 16 percent of the persons in the ~~whole~~ county who voted at the  
 17 last preceding general election. A county board of supervisors  
 18 shall direct within thirty days the county commissioner of  
 19 elections to submit the question of imposition of a local  
 20 sales and services tax to the registered voters of a city or  
 21 of the unincorporated area of the county upon receipt by the  
 22 board of supervisors of a petition, requesting imposition of  
 23 a local sales and services tax, signed by eligible electors  
 24 of the city or of the unincorporated area of the county, as  
 25 applicable, equal in number to five percent of the persons in  
 26 the applicable city or unincorporated area of the county who  
 27 voted at the last preceding general election. In the case of  
 28 a local vehicle tax, the petition requesting imposition shall  
 29 specify the rate of tax and the classes, if any, that are to  
 30 be exempt. If more than one valid petition is received, the  
 31 earliest received petition shall be used.

32 b. The question of the imposition of a local sales and  
 33 services tax shall be submitted to the registered voters of the  
 34 ~~incorporated and~~ city or of the unincorporated areas area of  
 35 the county upon receipt by the county commissioner of elections

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1 ~~provided in subsection 4, paragraph "c", all cities contiguous~~  
 2 ~~to each other shall be treated as part of one incorporated~~  
 3 ~~area, even if the corporate boundaries of one or more of the~~  
 4 ~~cities include areas of more than one county, and the tax~~  
 5 ~~shall be imposed in each of those contiguous cities only if a~~  
 6 ~~majority of those voting on the tax in the total area covered~~  
 7 ~~by the contiguous cities favored its imposition. If a majority~~  
 8 ~~of those voting on the question of imposition of a local~~  
 9 ~~option sales and services tax favors imposition of the tax,~~  
 10 ~~the governing body of the city or county, as applicable, shall~~  
 11 ~~impose by ordinance the tax at the rate of one percent.~~

12 (2) The local option tax may be repealed or the rate of the  
 13 local vehicle tax increased or decreased or the use thereof  
 14 of a local option tax changed after an election at which a  
 15 majority of those voting on the question of repeal or rate or  
 16 use change favored the repeal or rate or use change. The date  
 17 on which the repeal, rate, or use change is to take effect  
 18 shall not be earlier than ninety days following the election.  
 19 The election at which the question of repeal or rate or use  
 20 change is offered shall be called and held in the same manner  
 21 and under the same conditions as provided in subsections 4  
 22 and 5 for the election on the imposition of the local option  
 23 tax. ~~However, in the case of a local sales and services tax~~  
 24 ~~where the tax has not been imposed countywide, the question~~  
 25 ~~of repeal or imposition or rate or use change shall be voted~~  
 26 ~~on only by the registered voters of the areas of the county~~  
 27 ~~where the tax has been imposed or has not been imposed, as~~  
 28 ~~appropriate. However, the governing body of the incorporated~~  
 29 ~~area city or unincorporated area where the local sales and~~  
 30 ~~services tax is imposed may, upon its own motion, request the~~  
 31 ~~county commissioner of elections to hold an election in the~~  
 32 ~~incorporated city or unincorporated area, as appropriate, on~~  
 33 ~~the question of the change in use of local sales and services~~  
 34 ~~tax revenues. The election may be held at any time but not~~  
 35 ~~sooner than sixty days following publication of the ballot~~

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1 to maturity have been properly set aside and pledged for that  
 2 purpose.

3 Sec. 11. Section 423B.5, unnumbered paragraph 1, Code 2014,  
 4 is amended to read as follows:

5 A local sales and services tax at the rate of ~~not more than~~  
 6 one percent may be imposed by a city or county on the sales  
 7 price taxed by the state under chapter 423, subchapter II. A  
 8 local sales and services tax shall be imposed on the same basis  
 9 as the state sales and services tax or in the case of the use  
 10 of natural gas, natural gas service, electricity, or electric  
 11 service on the same basis as the state use tax and shall not  
 12 be imposed on the sale of any property or on any service not  
 13 taxed by the state, except the tax shall not be imposed on  
 14 the sales price from the sale of motor fuel or special fuel  
 15 as defined in chapter 452A which is consumed for highway use  
 16 or in watercraft or aircraft if the fuel tax is paid on the  
 17 transaction and a refund has not or will not be allowed, on the  
 18 sales price from the sale of equipment by the state department  
 19 of transportation, or on the sales price from the sale or use  
 20 of natural gas, natural gas service, electricity, or electric  
 21 service in a city or county where the sales price from the sale  
 22 of natural gas or electric energy is subject to a franchise  
 23 fee or user fee during the period the franchise or user fee  
 24 is imposed. A local sales and services tax is applicable  
 25 to transactions within ~~those incorporated and~~ the city or  
 26 ~~unincorporated areas~~ area of the county where it is imposed and  
 27 shall be collected by all persons required to collect state  
 28 sales taxes. ~~All cities contiguous to each other shall be~~  
 29 ~~treated as part of one incorporated area and the tax would be~~  
 30 ~~imposed in each of those contiguous cities only if the majority~~  
 31 ~~of those voting in the total area covered by the contiguous~~  
 32 ~~cities favors its imposition. In the case of a local sales and~~  
 33 ~~services tax submitted to the registered voters of two or more~~  
 34 ~~contiguous counties as provided in section 423B.1, subsection~~  
 35 ~~4, paragraph "c", all cities contiguous to each other shall be~~

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1 and penalties from a county-imposed tax or a city-imposed  
 2 tax to the county's account in the local sales and services  
 3 tax fund and from a city-imposed tax under section 423B.1,  
 4 subsection 2, to the city's account in the local sales  
 5 and services tax fund for the county in which the tax was  
 6 collected. If the director is unable to determine from which  
 7 county any of the receipts were collected, those receipts shall  
 8 be allocated among the possible counties based on allocation  
 9 rules adopted by the director.

10 Sec. 17. Section 423B.7, subsection 4, Code 2014, is amended  
 11 to read as follows:

12 4. ~~a.~~ Twenty-five For each county where, on July 1, 2014,  
 13 a majority of the county's population lives in an area of  
 14 the county where a local sales and services tax is imposed,  
 15 twenty-five percent of each county's account shall be remitted  
 16 based on the sum of property tax dollars levied by the board of  
 17 supervisors if the tax was imposed in the unincorporated areas  
 18 and each city in the county where the tax was imposed during  
 19 the three-year period beginning July 1, 1982, and ending June  
 20 30, 1985, as follows:

21 ~~a.~~ (1) To the board of supervisors a pro rata share based  
 22 upon the percentage of the total property tax dollars levied by  
 23 the board of supervisors during the above three-year period.

24 ~~b.~~ (2) To each city council where the tax was imposed  
 25 a pro rata share based upon the percentage of property tax  
 26 dollars levied by the city during the above three-year period  
 27 of the above total property tax dollars levied by the board of  
 28 supervisors and each city where the tax was imposed during the  
 29 above three-year period.

30 b. (1) For each county where, on July 1, 2014, less than  
 31 a majority of the county's population lives in an area of  
 32 the county where a local sales and services tax is imposed,  
 33 twenty-five percent of each county's account shall be remitted  
 34 based on the sum of property tax dollars levied by the board of  
 35 supervisors if the tax was imposed in the unincorporated areas

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1 chapter. The refund shall not apply to equipment transferred  
 2 in fulfillment of a mixed construction contract.

3 Sec. 21. Section 423B.10, subsection 1, paragraph b, Code  
 4 2014, is amended to read as follows:

5 *b. "Eligible city" means a city in which a local sales and*  
 6 *services tax imposed by the city or county applies or a city*  
 7 *described in section 423B.1, subsection 2, paragraph "a", Code*  
 8 *2014, and in which an urban renewal area has been designated.*

9 Sec. 22. Section 423B.10, subsection 5, Code 2014, is  
 10 amended to read as follows:

11 5. In addition to the moneys received pursuant to the  
 12 ordinance authorized under subsection 2, an eligible city  
 13 may deposit any other local sales and services tax revenues  
 14 received by it pursuant to the distribution formula in section  
 15 423B.7, subsections ~~3~~ and ~~4~~ and ~~5~~, to the special fund  
 16 described in section 403.19, subsection 2.

17 EXPLANATION

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

20 This bill relates to the approval and imposition of local  
 21 option taxes.

22 Current Code chapter 423B authorizes the imposition of local  
 23 option taxes, including a local option sales and services tax.  
 24 Currently, such a proposed tax is only presented to the voters  
 25 of a whole county upon the filing of a petition signed by  
 26 eligible electors of the county equal in number to 5 percent  
 27 of the persons in the county who voted at the last preceding  
 28 general election or upon receipt by the county commissioner of  
 29 elections of motions requesting such submission, adopted by the  
 30 governing bodies of the cities located within the county or the  
 31 governing body of the county for the unincorporated area of the  
 32 county, representing at least one-half of the population of the  
 33 county.

34 The bill amends the methods of seeking presentment of  
 35 the local option sales and services tax to the voters by

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1 allowing the eligible electors of individual cities and the  
2 unincorporated area of a county to file a petition for an  
3 election to be held in the petitioning jurisdiction if such  
4 petition is signed by eligible electors of the city or the  
5 unincorporated area of the county, as applicable, equal in  
6 number to 5 percent of the persons in the applicable city  
7 or unincorporated area of the county who voted at the last  
8 preceding general election.

9 The bill also removes the requirement that in order to have  
10 the local sales and services tax presented to the voters,  
11 motions must be approved by cities or the county for the  
12 unincorporated area, representing at least one-half of the  
13 county's population. Instead, the bill allows individual  
14 cities or the county for the unincorporated area to approve a  
15 motion for an election on the local sales and services tax to  
16 be held in only that jurisdiction.

17 The bill consequently removes the requirements related to  
18 approval of a ballot question by cities that are contiguous to  
19 each other and special provisions related to the approval and  
20 imposition of a local sales and services tax in a city that is  
21 located in more than one county.

22 The bill provides that if a proposition for the imposition  
23 of a local sales and services tax submitted to the voters of  
24 a city or the unincorporated area of a county fails to gain  
25 approval, it shall not be resubmitted to the voters of that  
26 jurisdiction in substantially the same form for a period of  
27 three years following the election and may only be resubmitted  
28 on a day specified in statute for special elections of a city  
29 or county.

30 Current Code chapter 423B authorizes the imposition of a  
31 local sales and services tax at a rate of not more than 1  
32 percent. The bill requires a local sales and services tax, if  
33 imposed, to be 1 percent.

34 The bill also modifies how local sales and services revenues  
35 are distributed to local jurisdictions within the county. The



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1 bill provides that for each county where, on July 1, 2014, a  
2 majority of the county's population lives in an area of the  
3 county where a local sales and services tax is imposed, the  
4 distribution formula for local sales and services tax revenue  
5 remains the same as is required under current Code section  
6 423B.7, which includes an allocation of 25 percent of each  
7 county's account based on the pro rata share of property tax  
8 dollars levied during the three-year period beginning July 1,  
9 1982, and ending June 30, 1985, by local jurisdictions where  
10 the local sales and services tax is imposed.

11 Under the bill, for each county where, on July 1, 2014, less  
12 than a majority of the county's population lives in an area of  
13 the county where a local sales and services tax is imposed,  
14 25 percent of each county's account shall be remitted based  
15 on the pro rata share of property tax dollars levied during  
16 the three-year period beginning July 1, 2010, and ending June  
17 30, 2013, by local jurisdictions where the local sales and  
18 services tax is imposed. The bill further provides that on  
19 July 1, 2017, and on July 1 of each third year thereafter, such  
20 three-year period shall be adjusted by the director of revenue  
21 by replacing the three-year period previously in effect with  
22 the three-year period immediately following the three-year  
23 period previously in effect.



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Senate Resolution 109 - Introduced

SENATE RESOLUTION NO. 109

BY JOCHUM, BLACK, and WILHELM

1 A Resolution reaffirming Iowa's commitment to its  
2 relationship with Taiwan and supporting Taiwan's  
3 efforts to participate in the international  
4 community.

5 WHEREAS, the relationship between the Republic  
6 of China (Taiwan) and the United States is marked  
7 by strong bilateral trade, educational and cultural  
8 exchange, and tourism; and

9 WHEREAS, the State of Iowa's strong relationship  
10 with Taiwan is demonstrated by its sister state and  
11 sister city relationships; and

12 WHEREAS, Taiwan shares with the United States  
13 and the State of Iowa the common values of freedom,  
14 democracy, human rights, and rule of law; and

15 WHEREAS, the United States ranks as Taiwan's third  
16 largest trading partner, Taiwan is the eleventh largest  
17 trading partner of the United States, and bilateral  
18 trade between the two countries reached \$63 billion in  
19 2012; and

20 WHEREAS, Taiwan and the State of Iowa have enjoyed  
21 a long and mutually beneficial relationship and  
22 anticipate continuing growth, with Taiwan ranking as  
23 Iowa's 20th largest export destination in 2012, with  
24 over \$92 million worth of Iowa goods shipped to Taiwan,  
25 including food, machinery, chemicals, miscellaneous  
26 manufactured commodities, and agricultural  
27 products; and

28 WHEREAS, Taiwan, seeking to contribute to greater



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1 regional integration in the Asia-Pacific region and the  
2 promotion of bilateral investment and trade relations  
3 with the United States, applauded the United States'  
4 announcement of its intent to join the Trans-Pacific  
5 Partnership (TPP), the proposed 21st century trade  
6 agreement between the United States and 11 other  
7 Asia-Pacific Rim countries, and also to expand TPP  
8 membership in the future to include other countries,  
9 such as Taiwan; and

10 WHEREAS, Taiwan should be included in regional  
11 economic integration due to its status as an important  
12 economic power, a dynamic market economy, and leading  
13 supplier of high-tech products; and

14 WHEREAS, Taiwan is the 17th largest economy, the  
15 14th largest exporter, and the 16th largest importer  
16 in the world and also ranks as the 17th most free  
17 country in the world according to the 2014 index of  
18 economic freedom, ranking 5th out of 41 economies in  
19 the Asia-Pacific region; and

20 WHEREAS, negotiations for a bilateral investment  
21 treaty between Taiwan and the United States are an  
22 important step toward further strengthening bilateral  
23 trade and paving the way for entering into a free trade  
24 agreement between our two nations, thereby increasing  
25 Iowa's exports to Taiwan and creating bilateral  
26 investment and technical collaboration through tariff  
27 reduction and other trade facilitation measures; and

28 WHEREAS, Taiwan's absence from international  
29 organizations, such as the United Nations Framework  
30 Convention on Climate Change, has hampered Taiwan's



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1 ability to participate in global climate initiatives  
2 and to respond to natural disasters such as Typhoon  
3 Haiyan which caused serious damage to the Philippines  
4 in November 2013; and

5 WHEREAS, Taiwan can be a valuable and constructive  
6 partner in the international response to the  
7 adverse effects of climate change and severe weather  
8 emergencies, evidenced by Taiwan's speedy and generous  
9 response to aid the victims of Typhoon Haiyan in the  
10 Philippines with a donation of over \$10 million; NOW  
11 THEREFORE,

12 BE IT RESOLVED BY THE SENATE, That the Senate  
13 reaffirms its commitment to the strong and deepening  
14 sister city and sister state relationships between  
15 Taiwan and the State of Iowa; and

16 BE IT FURTHER RESOLVED, That the Senate supports  
17 Taiwan's efforts to secure entry to the Trans-Pacific  
18 Partnership and endorses the signing of a bilateral  
19 investment treaty with the United States; and

20 BE IT FURTHER RESOLVED, That the Senate extends  
21 its support for Taiwan's appropriate participation in  
22 international organizations, such as the United Nations  
23 Framework Convention on Climate Change, that impact the  
24 health, safety, and well-being of Taiwan.