

published in Vinton, Iowa, and in the Linn News-Letter, a newspaper published in Central City, Iowa.

Approved May 17, 1980

I hereby certify that the foregoing Act, House File 2577, was published in The Cedar Valley Daily Times, Vinton, Iowa on May 23, 1980 and in the Linn News-Letter, Central City, Iowa on May 28, 1980.

MELVIN D. SYNHORST, *Secretary of State*

CHAPTER 1132
VOLUNTARY SERVICES EXPENSE
H. F. 2511

AN ACT to allow an income tax deduction for certain expenses incurred in performing voluntary services.

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

Section 1. Section four hundred twenty-two point nine (422.9), subsection two (2), Code 1979, as the section is amended by Acts of the Sixty-eighth General Assembly, 1979 Session, chapter ninety-three (93), section five (5), is amended by adding the following new lettered paragraph:

NEW LETTERED PARAGRAPH. Add an additional deduction for mileage incurred by the taxpayer in voluntary work for a charitable organization consisting of the excess of the state employee mileage reimbursement over the amount deductible for federal income tax purposes. The deduction shall be proven by the keeping of a contemporaneous diary by the person throughout the period of the voluntary work in the tax year.

Sec. 2. This Act takes effect January first following enactment for tax years beginning on or after January first following enactment.

Approved May 21, 1980