

CHAPTER 1192**STATE INCOME TAX DEPENDENT CARE DEDUCTION***S.F. 2305*

AN ACT to allow a state individual income tax deduction to a taxpayer for expenses incurred for caring for a grandchild, child, parent, or grandparent of the taxpayer or the taxpayer's spouse in the home of the taxpayer with a January 1 effective date.

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

Section 1. Section 422.9, subsection 2, Code 1981, is amended by adding the following new lettered paragraph:

NEW LETTERED PARAGRAPH. Add the amount, not to exceed five thousand dollars, of expenses not otherwise deductible under this section actually incurred in the home of the taxpayer for the care of a person who is the grandchild, child, parent, or grandparent of the taxpayer or the taxpayer's spouse and who is unable, by reason of physical or mental disability, to live independently and is receiving, or would be eligible to receive if living in a health care facility licensed under chapter 135C, medical assistance benefits under chapter 249A. In the event that the person being cared for is receiving assistance benefits under chapter 239, the expenses not otherwise deductible shall be the net difference between the expenses actually incurred in caring for the person and the assistance benefits received under chapter 239.

Sec. 2. This Act takes effect January 1 following enactment for tax years beginning on or after that date.

Approved May 21, 1982

CHAPTER 1193**SHOOTING RANGES***H.F. 2435*

AN ACT relating to shooting ranges.

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

Section 1. **NEW SECTION.** Before a person improves property acquired to establish, use, and maintain a shooting range by the erection of buildings, breastworks, ramparts, or other works or before a person substantially changes the existing use of a shooting range, the person shall obtain approval of the county zoning commission or the city zoning commission, whichever is appropriate. The appropriate commission shall comply with section 358A.8 or

414.6. In the event a county or city does not have a zoning commission, the county board of supervisors or the city council shall comply with section 358A.6 or 414.5 before granting the approval.

A person who acquires title to or who owns real property adversely affected by the use of property with a permanently located and improved range shall not maintain a nuisance action against the person who owns the range to restrain, enjoin, or impede the use of the range where there has not been any substantial change in the nature of the use of the range. This section shall not be in any way construed to enjoin actions for negligence or recklessness in the operation of the range or by any person using the range.

Approved May 17, 1982

CHAPTER 1194
CERTIFICATE OF NEED PROGRAM
H.F. 2483

AN ACT relating to the applicability of the certificate of need program.

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

Section 1. Section 135.61, subsection 19, paragraphs c, e, and g, Code 1981, are amended to read as follows:

c. Any expenditure by or on behalf of an institutional health facility or a health maintenance organization in excess of ~~one~~ six hundred fifty thousand dollars which, under generally accepted accounting principles consistently applied, is a capital expenditure, or any acquisition by lease or donation to which this subsection would be applicable if the acquisition were made by purchase.

e. ~~Health~~ Any expenditure in excess of two hundred fifty thousand dollars for health services which are or will be offered in or through an institutional health facility or a health maintenance organization at a specific time but which were not offered on a regular basis in or through that institutional health facility or health maintenance organization within the twelve-month period prior to that time.

g. Any expenditure by or on behalf of an individual health care provider or group of health care providers, in excess of ~~one~~ four hundred fifty thousand dollars, ~~which:~~

(1) ~~Is~~ made for the purchase or acquisition of a single piece of new equipment which is to be installed and used in a private office or clinic, and for which a certificate of need would be required if the equipment were being purchased or acquired by an institutional health facility or health maintenance organization; and

(2) ~~Is~~ which is, under generally accepted accounting principles consistently applied, a capital expenditure.

Sec. 2. Section 135.61, subsection 19, Code 1981, is amended by adding the following new paragraph:

NEW PARAGRAPH. Any expenditure by or on behalf of an institutional health facility or a health maintenance organization in excess of four hundred thousand dollars, which is made