

CHAPTER 16
CREDIT FOR TAXES PAID ON OUT-OF-STATE INCOME
S.F. 288

AN ACT relating to the tax credit allowed Iowa resident taxpayers for income taxes paid to another state or foreign country on income earned outside of Iowa and making it retroactive.

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

Section 1. Section 422.8, subsection 1, Code 1983, is amended to read as follows:

1. The amount of income tax paid to another state or foreign country by a resident taxpayer of this state on income derived from sources ~~in another state or foreign country outside of Iowa~~ shall be allowed as a credit against the tax computed under ~~the provisions of this chapter~~, except that the credit shall not exceed what the amount of the Iowa tax would have been on the same income which was taxed by the other state or foreign country. The limitation on this credit shall be computed according to the following formula: Income earned ~~in another state or country outside of Iowa~~ and taxed by ~~such other another state or foreign country~~ shall be divided by the total income of the resident taxpayer ~~resident in~~ of Iowa. ~~Said~~ This quotient multiplied times the net Iowa tax as determined on the total income of the taxpayer as if entirely earned in Iowa shall be the maximum tax credit against the Iowa net tax.

Sec. 2. This Act is retroactive to January 1, 1983 for tax years beginning on or after that date.

Approved March 29, 1983

CHAPTER 17
SCHOOL YEAR REQUIREMENTS
H.F. 120

AN ACT relating to school year requirements.

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

Section 1. Section 279.10, Code 1983, is amended to read as follows:
279.10 SCHOOL YEAR.

1. The school year shall begin on the first day of July and each school regularly established shall continue for at least ~~thirty-six weeks of five school~~ one hundred eighty days each, ~~except as provided in subsection 3~~, and may be maintained during the entire calendar year.

2. The board of directors shall hold a public hearing on any proposal prior to submitting it to the department of public instruction for approval.

3. The board of directors of a school district may request approval from the department of public instruction for a pilot program for an innovative school year. The number of days per year that school is in session may be more or less than those specified in subsection 1, but the innovative school year shall provide for an equivalent number of total hours that school is in session.

The board shall file a request for approval with the department not later than November 1 of the preceding school year. The request shall include a listing of the savings and goals to be attained under the innovative school year subject to rules adopted by the department under chapter 17A. The department shall notify the districts of the approval or denial of pilot programs not later than the next following January 15.

A request to continue an innovative school year pilot project after its initial year also shall include an evaluation of the savings and impacts on the educational program in the district.

Participation in a pilot project shall not modify provisions of a master contract negotiated between a school district and a certified bargaining unit pursuant to chapter 20 unless mutually agreed upon.

Sec. 2. Section 299.1, unnumbered paragraph 1, Code 1983, is amended to read as follows:

Any A person having control of any a child over seven and under sixteen years of age, in proper physical and mental condition to attend school, shall cause said the child to attend some public school for at least ~~twenty four consecutive school weeks~~ one hundred twenty days in each school year, commencing with the first week of school after the first day of September, unless the board of school directors ~~shall determine upon~~ establishes a later date, which date shall not be later than the first Monday in December.

Sec. 3. However, notwithstanding section 279.10, subsection 3, for the school year commencing July 1, 1983, the board of directors of a school district may request approval from the department of public instruction not later than June 1, 1983 for a pilot program in the manner provided in section 279.10, subsection 3. The department shall notify the districts of the approval or denial of the pilot programs not later than July 1, 1983.

Sec. 4. This Act, being deemed of immediate importance, takes effect from and after its publication in The Fonda Times, a newspaper published in Fonda, Iowa, and in the Buena Vista County Journal, a newspaper published in Newell, Iowa.

Approved April 4, 1983

I hereby certify that the foregoing Act, House File 120 was published in The Fonda Times, Fonda, Iowa on April 14, 1983 and in the Buena Vista County Journal, Newell, Iowa on April 14, 1983.

MARY JANE ODELL, *Secretary of State*