

3. "General training requirements" means requirements prescribed by a board of directors that provide for the acquisition of additional semester hours of graduate credit from an institution of higher education approved by the state board of education or the completion of staff development activities licensed by the board of educational examiners, except for programs developed by practitioner preparation institutions and area education agencies, for renewal of licenses issued under chapter 260.

Sec. 18. Section 294A.2, subsection 5, unnumbered paragraph 2, Code Supplement 1989, is amended to read as follows:

Effective July 1, 1988, "teacher" includes an a licensed individual employed on less than a full-time basis by a school district through a contract between the school district and an institution of higher education with a practitioner preparation program in which the licensed teacher is enrolled in a graduate any practitioner preparation program.

Sec. 19. Section 692.2, subsection 1, Code Supplement 1989, is amended by adding the following new paragraph:

NEW PARAGRAPH. i. The board of educational examiners for the purpose of carrying out duties imposed under section 260.2, subsection 14.

Approved May 6, 1990

CHAPTER 1250

FINANCIAL MEASURES RELATING TO PROPERTY TAXES

H.F. 2554

AN ACT relating to county tax and services provisions by appropriating funds for state assistance to counties for mental health services, by modifying the homestead tax credit, the mobile home tax reduction for the elderly and disabled, the property tax credit and rent reimbursement for the elderly and disabled, by increasing the amount of credit and reimbursement, creating a family farm tax credit, and providing a penalty, and effective and applicability dates.

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

Section 1. Section 135D.22, subsection 2, Code Supplement 1989, is amended to read as follows:

2. a. If the owner of the mobile home is an Iowa resident, was totally disabled, as defined in section 425.17, subsection 6 on or before December 31 of the base year, is a surviving spouse having attained the age of fifty-five years on or before December 31, 1988 or has attained the age of sixty-five years on or before December 31 of the base year and has an income when included with that of a spouse which is less than five six thousand dollars per year, ~~no~~ the annual tax shall not be imposed on the mobile home. If the income is five six thousand dollars or more but less than twelve fourteen thousand dollars, the annual tax shall be computed as follows:

If the Household Income is:	Annual Tax Per Square Foot:
\$ 5,000 — 5,999.99	3.0 cents
\$ 6,000 — 6,999.99	6.0 <u>3.0</u> cents
7,000 — 7,999.99	9.0 <u>6.0</u>
8,000 — 9,999.99	12.0 <u>10.0</u>
10,000 — 11,999.99	15.0 <u>13.0</u>
<u>12,000</u> — <u>13,999.99</u>	<u>15.0</u>

b. If the owner of the mobile home is an Iowa resident, has attained the age of eighteen years on or before December 31 of the base year but has not attained the age or disability status described in paragraph "a", and has an income when included with that of a spouse which is less than fourteen thousand dollars, the annual tax shall be computed as follows:

<u>If the Household</u> <u>Income is:</u>	<u>Annual Tax Per</u> <u>Square Foot:</u>
\$ 0 — 5,999.99	10.0 cents
6,000 — 6,999.99	11.6
7,000 — 7,999.99	13.0
8,000 — 9,999.99	15.0
10,000 — 11,999.99	16.7
12,000 — 13,999.99	17.6

For purposes of this subsection "income" means income as defined in section 425.17, subsection 1, and "base year" means the calendar year preceding the year in which the claim for a reduced rate of tax is filed. The mobile home reduced rate of tax shall only be allowed on the mobile home in which the claimant is residing at the time in which the claim for a reduced rate of tax is filed.

Sec. 2. NEW SECTION. Section 331.438 MENTAL HEALTH SERVICES EXPENDITURES FROZEN.

In the event the Seventy-fourth General Assembly does not enact legislation to implement a funding formula for state participation in funding of mental health, mental retardation, and developmental disabilities services which takes effect in the fiscal year beginning July 1, 1992, the mental health, mental retardation, and developmental disabilities services expenditures of counties shall be frozen in the amount the counties expended for those services in the fiscal year beginning July 1, 1991. The expenses in excess of the frozen amount shall be paid for by the state in a timely manner that is not disruptive to persons providing or receiving services.

Sec. 3. Section 333A.3, subsection 3, Code 1989, is amended to read as follows:

3. The committee shall select its own officers and meet at the call of the director of the department of management or at the request of a majority of the board.*

Sec. 4. Section 384.15, subsection 2, Code 1989, is amended to read as follows:

2. Select its officers and meet at the call of the director of the department of management or upon an appeal of the director's decision at the request of a majority of the board.*

Sec. 5. Section 425.11, subsection 2, Code Supplement 1989, is amended to read as follows:

2. The word "owner" shall mean the person who holds the fee simple title to the homestead, and in addition shall mean the person occupying as a surviving spouse or the person occupying under a contract of purchase which contract has been recorded in the office of the county recorder of the county in which the property is located, or the person occupying the homestead under devise or by operation of the inheritance laws where the whole interest passes or where the divided interest is shared only by persons related or formerly related to each other by blood, marriage or adoption, or the person occupying the homestead is a shareholder of a family farm corporation that owns the property, or the person occupying the homestead under a deed which conveys a divided interest where the divided interest is shared only by persons related or formerly related to each other by blood, marriage or adoption or where the person occupying the homestead holds a life estate with the reversion interest held by a nonprofit corporation organized under chapter 504A, provided that the holder of the life estate is liable for and pays property tax on the homestead or where the person occupying the homestead holds an interest in a horizontal property regime under chapter 499B, regardless of whether the underlying land committed to the horizontal property regime is in fee or as a leasehold interest, provided that the holder of the interest in the horizontal property regime is liable for and pays property tax on the homestead. For the purpose of this chapter the word "owner" shall be

*"Committee" probably intended

construed to mean a bona fide owner and not one for the purpose only of availing the person of the benefits of this chapter. In order to qualify for the homestead tax credit, evidence of ownership shall be on file in the office of the clerk of the district court or recorded in the office of the county recorder at the time the owner files with the assessor a verified statement of the homestead claimed by the owner as provided in section 425.2.

Sec. 6. Section 425.17, subsections 5 and 9, Code Supplement 1989, are amended to read as follows:

5. "Claimant" means a either one of the following:

a. A person filing a claim for credit or reimbursement under this division who has attained the age of sixty-five years on or before December 31 of the base year or who is a surviving spouse having attained the age of fifty-five years on or before December 31, 1988, or who is totally disabled and was totally disabled on or before December 31 of the base year, and was domiciled in this state during the entire base year and is domiciled in this state at the time the claim is filed or at the time of the person's death in the case of a claim filed by the executor or administrator of the claimant's estate.

b. A person filing a claim for credit or reimbursement under this division who has attained the age of eighteen years on or before December 31 of the base year but has not attained the age or disability status described in paragraph "a", and was domiciled in this state during the entire base year and is domiciled in this state at the time the claim is filed or at the time of the person's death in the case of a claim filed by the executor or administrator of the claimant's estate and was not claimed as a dependent on any other person's tax return for the base year.

"Claimant" under paragraph "a" or "b" includes a vendee in possession under a contract for deed and may include one or more joint tenants or tenants in common. In the case of a claim for rent constituting property taxes paid, the claimant shall have rented the property during any part of the base year. If a homestead is occupied by two or more persons, and more than one person is able to qualify as a claimant, the persons may determine among them who will be the claimant. If they are unable to agree, the matter shall be referred to the director of revenue and finance not later than October 31 of each year and the director's decision is final.

9. "Property taxes due" means property taxes including any special assessments, but exclusive of delinquent interest and charges for services, due on a claimant's homestead in this state, but includes only property taxes for which the claimant is liable and which will actually be paid by the claimant. However, if the claimant is a person whose property taxes have been suspended under sections 427.8 and 427.9, "property taxes due" means property taxes including any special assessments, but exclusive of delinquent interest and charges for services, due on a claimant's homestead in this state, but includes only property taxes for which the claimant is liable and which would have to be paid by the claimant if the payment of the taxes has not been suspended pursuant to sections 427.8 and 427.9. "Property taxes due" shall be computed with no deduction for any credit under this division or for any homestead credit allowed under section 425.1. Each claim shall be based upon the taxes due during the fiscal year next following the base year. If a homestead is owned by two or more persons as joint tenants or tenants in common, and one or more persons are not members of claimant's household, "property taxes due" is that part of property taxes due on the homestead which equals the ownership percentage of the claimant and the claimant's household. The county treasurer shall include with the tax receipt a statement that if the owner of the property is ~~sixty-five~~ sixty-five ~~eighteen~~ eighteen years of age or over ~~or is totally disabled, or is a surviving spouse who was fifty-five years of age on or before December 31, 1988,~~ the person may be eligible for the credit allowed under this division. If a homestead is an integral part of a farm, the claimant may use the total property taxes due for the larger unit. If a homestead is an integral part of a multidwelling or multipurpose building the property taxes due for the purpose of this subsection shall be prorated to reflect the portion which the value of the property that the household occupies as its homestead is to the value of the entire structure. For purposes of this subsection, "unit" refers to that parcel of property covered by a single tax statement of which the homestead is a part.

Sec. 7. Section 425.15, Code 1989, is amended to read as follows:

425.15 DISABLED VETERAN TAX CREDIT.

If the owner of ~~the~~ a homestead, allowed a credit under this chapter, is a veteran of any of the military forces of the United States, who acquired the homestead under the provisions of the United States Code, title 38, chapter 21, sections 801 and 802 38 U.S.C. § 21.801, 21.802, the credit allowed on the homestead from the homestead credit fund shall be the entire amount of the tax levied on the homestead. The credit allowed shall be continued to the estate of ~~the~~ a veteran who is deceased or the surviving spouse and any child, as defined in section 234.1, who are the beneficiaries of ~~the~~ a deceased veteran, so long as the surviving spouse remains unmarried. This section is not applicable to the holder of title to any homestead whose annual income, together with that of the titleholder's spouse, if any, for the last preceding twelve-month income tax accounting period exceeds ~~ten~~ twenty-five thousand dollars. For the purpose of this section "income" means taxable income for federal income tax purposes plus income from securities of state and other political subdivisions exempt from federal income tax. ~~Any~~ A veteran or a beneficiary of ~~the~~ a veteran who elects to secure the credit provided in this section is not eligible for any other real property tax exemption provided by law for veterans of military service. If ~~the~~ a veteran acquires a different homestead, the credit allowed under ~~the provisions~~ of this section may be claimed on a the new homestead unless the veteran fails to meet the other requirements of this section.

Sec. 8. Section 425.23, subsection 1, Code 1989, is amended to read as follows:

1. a. The tentative credit or reimbursement for a claimant described in section 425.17, subsection 5, paragraph "a" shall be determined in accordance with the following schedule:

If the household income is:	Percent of property taxes due or rent constituting property taxes paid allowed as a credit or reimbursement:
\$ 0 — 4,999.99 <u>5,999.99</u>	100%
5,000 — 5,999.99 <u>6,000 — 6,999.99</u>	85
6,000 — 6,999.99 <u>7,000 — 7,999.99</u>	70
7,000 — 7,999.99 <u>8,000 — 9,999.99</u>	55 50
8,000 — 9,999.99 <u>10,000 — 11,999.99</u>	40 35
10,000 — 11,999.99 <u>12,000 — 13,999.99</u>	25

b. The tentative credit or reimbursement for a claimant described in section 425.17, subsection 5, paragraph "b", shall be determined in accordance with the following schedule:

If the household income is:	Percent of property taxes due or rent constituting property taxes paid allowed as a credit or reimbursement:
\$ 0 — 5,999.99	50%
6,000 — 6,999.99	42
7,000 — 7,999.99	35
8,000 — 9,999.99	25
10,000 — 11,999.99	17
12,000 — 13,999.99	12

Sec. 9. Section 425.23, subsection 3, paragraph a, Code 1989, is amended to read as follows:

a. Any A person who is eligible to file a claim for credit for property taxes due and who has a household income of ~~five~~ six thousand dollars or less and who has a special assessment levied against the homestead may file a claim with the county treasurer that the claimant had

a household income of ~~five~~ six thousand dollars or less and that a special assessment is presently levied against the homestead. The department shall provide to the respective county treasurers ~~such the forms as are~~ necessary for the administration of this subsection. The claim shall be filed not later than September 30 of each year. Upon the filing of the claim, ~~no~~ a penalty or interest for late payment shall not accrue against the amount of the special assessment due and payable. The claim filed by the claimant shall ~~constitute~~ constitutes a claim for credit of an amount equal to the actual amount due and payable upon the special assessment payable during the fiscal year against the homestead of the claimant or an amount equal to the annual payment of the special assessment levied against the homestead of the claimant and payable in annual installments through the period of years provided by the governing body of the city, whichever is less. However, where the claimant is an individual described in section 425.17, subsection 5, paragraph "b", the claim filed constitutes a claim for credit of an amount equal to one-half of the actual amount due and payable during the fiscal year or equal to one-half of the annual payment, whichever is less. The department of revenue and finance shall, upon the filing of the claim with the department by the county treasurer, pay that amount of the special assessment during the current fiscal year to the county treasurer. The county treasurer shall submit the claims to the director of revenue and finance not later than October 15 of each year. The director of revenue and finance shall certify the amount of reimbursement due each county for special assessment credits allowed under this subsection. The amount of reimbursement due each county shall be paid by the director of revenue and finance on October 20 of each year, drawn upon warrants payable to the respective county treasurer. There is appropriated annually from the general fund of the state to the department of revenue and finance an amount sufficient to carry out the provisions of this subsection. The county treasurer shall credit any moneys received from the department against the amount of the special assessment due and payable on the homestead of the claimant.

Sec. 10. NEW SECTION. 425A.1 FAMILY FARM TAX CREDIT FUND.

The family farm tax credit fund is created in the office of the treasurer of state. There is appropriated to the fund from funds in the general fund not otherwise appropriated the sum of ten million dollars. Any balance in the fund on June 30 shall revert to the general fund.

Sec. 11. NEW SECTION. 425A.2 DEFINITIONS.

As used in this chapter, unless the context otherwise requires:

1. "Agricultural land" means land in tracts of ten acres or more excluding any buildings or other structures located on the land, and not laid off into lots of less than ten acres or divided by streets and alleys into parcels of less than ten acres, lying within a school corporation and in good faith used for agricultural or horticultural purposes. Any land in tracts laid off or platted into lots of less than ten acres belonging to and a part of other lands of more than ten acres and in good faith used for agricultural or horticultural purposes is entitled to the benefits of this chapter.

2. "Owner" means any of the following:

a. An individual who holds the fee simple title to the agricultural land.

b. An individual who owns the agricultural land under a contract of purchase which has been recorded in the office of the county recorder of the county in which the agricultural land is located.

c. An individual who owns the agricultural land under devise or by operation of the inheritance laws, where the whole interest passes or where the divided interest is shared only by individuals related or formerly related to each other by blood, marriage, or adoption.

d. An individual who owns the agricultural land under a deed which conveys a divided interest, where the divided interest is shared only by individuals related or formerly related to each other by blood, marriage, or adoption.

e. A partnership where all partners are related or formerly related to each other by blood, marriage, or adoption.

f. A family farm corporation or authorized farm corporation, as both are defined in section 172C.1, which owns the agricultural land.

3. "Actively engaged in farming" means satisfying all of the following conditions:

a. The person receives or has the right to receive all of the crop production from more than one-half of the tract.

b. The person materially participated in the production of the crops, as defined in section 469(h), except paragraphs (3) and (4), of the Internal Revenue Code, as defined in section 422.3 and regulations adopted for the applicable paragraphs of that section.

However, a person performing activities in the capacity of a lessor, whether under a cash or crop share lease, is not actively engaged in farming on the area of the tract covered by the lease.

4. "Eligible tract" or "eligible tract of agricultural land" means an area of agricultural land which is described on the property tax list as subject to property taxes and which meets the requirements of section 425A.3, subsection 2.

5. "Crop" or "crop production" includes pastureland.

Sec. 12. NEW SECTION. 425A.3 WHERE CREDIT GIVEN.

1. The family farm tax credit fund shall be apportioned each year in the manner provided in this chapter so as to give a credit against the tax on each eligible tract of agricultural land within the several school districts of the state in which the levy for the general school fund exceeds five dollars and forty cents per thousand dollars of assessed value. The amount of the credit on each eligible tract of agricultural land shall be the amount the tax levied for the general school fund exceeds the amount of tax which would be levied on each eligible tract of agricultural land were the levy for the general school fund five dollars and forty cents per thousand dollars of assessed value for the previous year. However, in the case of a deficiency in the family farm tax credit fund to pay the credits in full, the credit on each eligible tract of agricultural land in the state shall be proportionate and applied as provided in this chapter.

2. A tract of agricultural land is eligible for the amount of credit computed under subsection 1 if the following persons were actively engaged in farming during the fiscal year preceding the fiscal year in which the auditor computes the amount of credit under section 425A.5 for which the tract would be eligible, owned the tract on June 30 of that preceding fiscal year, and have filed an application for the credit as provided in section 425A.4:

a. The owner, owner's spouse, owner's child or stepchild, or the spouse of the owner's child or stepchild.

b. If the owner is a partnership, a partner or the partner's spouse.

c. If the owner is a family farm corporation, a family member who is a shareholder of the family farm corporation or the shareholder's spouse.

d. If the owner is an authorized farm corporation, a shareholder who owns at least fifty-one percent of the stock of the authorized farm corporation or the shareholder's spouse.

3. The county board of supervisors shall determine the eligibility of each tract for which an application is received. If the person designated in subsection 2, paragraph "a", "b", "c", or "d" was, during the fiscal year specified in subsection 2, actively engaged in farming on more than one-half of the tract or if the tract was subject to a federal program pertaining to agricultural land and the person was in general control of the tract, the county board shall approve the application if all other requirements for eligibility in this chapter have been met.

Sec. 13. NEW SECTION. 425A.4 CLAIM FOR CREDIT.

1. The family farm tax credit allowed on agricultural land under section 425A.3, subsection 1, shall only be granted upon tracts of agricultural land on which the persons designated in section 425A.3, subsection 2, paragraphs "a", "b", "c", and "d" were actively engaged in farming, and for which the persons have filed an application for the credit for each tract. To apply for the credit, the person shall each year on or before October 1 deliver to the county assessor, on forms furnished by the assessor, a verified statement and designation of the tracts of agricultural land for which the credit is claimed. The auditor shall return the statement and designation on October 15 of each year to the county board of supervisors with a recommendation

for allowance or disallowance. However, the deadline for filing claims in the 1990 calendar year shall be December 1, 1990, and the assessor shall return the statements and designations to the county board of supervisors on December 15, 1990.

2. The county board of supervisors in each county shall examine all claims delivered to county assessors, and shall either allow or disallow the claims, and if disallowed shall send notice of disallowance by certified mail to the claimant at the claimant's last known address. The claimant may appeal the decision of the board to the district court in which the tract for which the credit is claimed is situated by giving written notice of the appeal to the county assessor within twenty days from the date of the mailing of the notice of the decision of the board of supervisors.

Sec. 14. NEW SECTION. 425A.5 COMPUTATION BY AUDITOR – APPEAL.

The family farm tax credit allowed each year shall be computed as follows: On or before June 1, the county auditor shall list by school districts all tracts of agricultural land which are entitled to credit, the taxable value for the previous year, the budget from each school district for the previous year, and the tax rate determined for the general fund of the school district in the manner prescribed in section 444.3 for the previous year, and if the tax rate is in excess of five dollars and forty cents per thousand dollars of assessed value, the auditor shall multiply the tax levy which is in excess of five dollars and forty cents per thousand dollars of assessed value by the total taxable value of the agricultural land entitled to credit in the school district, and on or before June 1, certify the total amount of credit and the total number of acres entitled to the credit to the department of revenue and finance.

Sec. 15. NEW SECTION. 425A.6 WARRANTS DRAWN BY DIRECTOR.

After receiving from the county auditors the certifications provided for in section 425A.5, and during the following fiscal year, the director of revenue and finance shall draw warrants on the family farm tax credit fund created in section 425A.1, payable to the county treasurers in the amount certified by the county auditors of the respective counties and mail the warrants to the county auditors on August 15 of each year taking into consideration the relative budget and cash position of the state resources. However, if the family farm tax credit fund is insufficient to pay in full the total of the amounts certified to the director of revenue and finance, the director shall prorate the fund to the county treasurers and shall notify the county auditors of the pro rata percentage on or before August 1.

Sec. 16. NEW SECTION. 425A.7 APPORTIONMENT BY AUDITOR.

Upon receiving the pro rata percentage from the director of revenue and finance, the county auditor shall determine the amount to be credited to each tract of agricultural land, and shall enter upon tax lists as a credit against the tax levied on each tract of agricultural land on which there has been made an allowance of credit before delivering the tax lists to the county treasurer. Upon receipt of the director's warrant by the county auditor, the auditor shall deliver the warrant to the county treasurer for apportionment. The county treasurer shall show on each tax receipt the amount of tax credit for each tract of agricultural land. In case of change of ownership the credit shall follow the title.

Sec. 17. NEW SECTION. 425A.8 FALSE CLAIM – PENALTY.

A person making a false claim or affidavit with fraudulent intent to obtain the credit under section 425A.3, subsection 2, is guilty of a fraudulent practice and the claim shall be disallowed in full. If the credit has been paid, the amount of the credit plus a penalty equal to twenty-five percent of the amount of credit plus interest, at the rate in effect under section 421.7, from the time of payment shall be collected by the county treasurer in the same manner as other property taxes, penalty, and interest are collected and when collected shall be paid to the director of revenue and finance.

Sec. 18. SPECIAL MENTAL HEALTH SERVICES FUND.

There is appropriated from the general fund of the state for the fiscal year beginning July 1, 1991, and ending June 30, 1992, the following amount, or so much thereof as is necessary, to be used for the purpose designated:

For the special mental health services fund:

..... \$ 10,500,000

1. A special mental health services fund to reimburse counties for expenditures for mental health, mental retardation, and developmental disabilities services in accordance with this section is established in the office of the treasurer of state. The fund is established to reduce the growth of county expenditures for mental health services.

2. In order to be reimbursed from the special mental health services fund, a county shall document its expenditures for mental health, mental retardation, and developmental disabilities services.

3. The general assembly recognizes the importance of providing appropriate services to persons with disabilities in a community setting and in particular encourages counties to make services from the following categories available to persons with chronic mental illness who have legal settlement within the county:

a. Case management in accordance with standards adopted by the mental health and mental retardation commission.

b. Community-based services intended to prevent institutional placement of persons with chronic mental illness.

c. Support services to assist a person with chronic mental illness in remaining in the community which may include but are not limited to medical support, crisis and emergency intervention, and efforts to improve the person's community living skills.

4. A county's documentation of expenditures shall be submitted in October 1990, with the county's annual application for a share of the general allocation of the state community mental health and mental retardation services fund pursuant to section 225C.10. A county which provides its documentation is entitled to receive the moneys in the special mental health services fund multiplied by a factor equal to the county's proportionate share of the total state population.

5. As soon after July 1, 1991, as reasonably possible, the administrator shall certify to the director of revenue and finance the amount to which a county is entitled from the special mental health services fund and the director of revenue and finance shall issue warrants in the amounts certified, drawn upon the fund in favor of the respective counties.

6. Nothing in this section is intended by the general assembly to be the provision of a fair and equitable funding formula specified in 1985 Iowa Acts, chapter 249, section 9. Nothing in this section shall be construed, is intended, or shall imply a claim of entitlement to any programs or services specified in section 225C.28.

Sec. 19. COUNTY CHART OF ACCOUNTS.

The department of management, the mental health and mental retardation commission, and the county finance committee shall cooperate in revising the county chart of accounts to structure an accounting system that will provide for the consistent and accurate accounting of expenditures for mental health, mental retardation, and developmental disabilities services and indicate the settings in which the services are provided. The revisions in the chart of accounts applicable to the fiscal year beginning July 1, 1991, shall be completed on or before November 1, 1990.

Sec. 20. INTERIM STUDY COMMITTEE REQUESTED.

The legislative council is requested to establish an interim study committee to develop a funding formula for state participation in funding of mental health, mental retardation, and developmental disabilities services for fiscal years beginning on or after July 1, 1992. The committee shall develop a funding formula that ties responsibility for funding the services to administrative control and oversight of the services and that ensures financial incentives in the formula are directed toward providing care and services to persons in communities and community settings and that appropriate services are available to all persons across the state. In its deliberations, the committee may also consider development of a fair and equitable funding formula for the bill of rights contained in chapter 225C. The committee shall submit to the general assembly on January 2, 1991, a report containing its proposal for a funding formula.

Sec. 21.

Sections 1, 6, 8, and 9 of this Act are effective January 1, 1991, for mobile home tax claims and property tax credit claims filed on or after that date. Section 8 of this Act is applicable to rent reimbursement claims filed on or after January 1, 1992. Section 6 of this Act is also applicable to rent reimbursement claims filed on or after January 1, 1992.

Sec. 22.

Sections 10 through 17 are effective January 1, 1991, for family farm tax credits allowed for property taxes payable in fiscal years beginning on or after July 1, 1991.

Sec. 23.

Section 5 of this Act is effective January 1, 1991, for homestead tax credits allowed for property taxes payable in fiscal years beginning on or after July 1, 1991.

Sec. 24.

Section 18 of this Act takes effect July 1, 1991.

Sec. 25.

Section 7 of this Act is applicable for assessment years beginning on or after July 1, 1991.

Approved May 6, 1990

CHAPTER 1251

JUVENILE AND ADULT OFFENDERS AND OFFENSES, INCLUDING RELATED TAX PROVISIONS

S.F. 2413

AN ACT relating to certain specific crimes and the disposition of offenders by providing for payment of sexual abuse medical examinations, providing for workers' compensation coverage and the liability of certain persons performing community service, providing for notification of the parents of persons under age eighteen discovered to be in possession of alcohol or drugs, providing for a term of confinement for distribution of illegal drugs within one thousand feet of a public park, providing for the reporting and identification of certain precursor drugs, providing for the disposition of certain juvenile offenders, establishing institutional reading room requirements, providing for the diversion of certain offenders to treatment facilities, providing that certain persons serving mandatory minimum sentences serve a portion of their sentence on work release, establishing a penalty for certain persons who cause a serious injury to another while operating a motor vehicle, providing for certain offenders to serve their sentence on consecutive days, providing for posttreatment services as a condition of probation, establishing a tax on marijuana and controlled substances, providing an expansion of the business deduction for businesses employing individuals on parole, probation, work release, or convicted of a felony, establishing penalties for participation in criminal gang activity, providing for the nonbailability of certain offenders, providing requirements for presentence investigations, providing for early release of offenders participating in certain treatment or for certain property offenders, making certain changes relating to conditions of parole and work release, authorizing parole and probation officers to discharge certain offenders, making certain changes relating to the victim reparation program, establishing a pilot project for the chemical testing of persons arrested for felony offenses, and providing penalties.

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

Section 1. Section 13.31, Code Supplement 1989, is amended by adding the following new subsection: