

(1) If the date of the utility billing of the customer for the sale, furnishing, or service of metered gas and electricity is between January 1, 2002, and December 31, 2002, or the sale, furnishing, or service of fuel for heating purposes occurs between January 1, 2002, and December 31, 2002, the rate of tax is four percent of the gross receipts.

(2) If the date of the utility billing of the customer for the sale, furnishing, or service of metered gas and electricity is between January 1, 2003, and December 31, 2003, or the sale, furnishing, or service of fuel for heating purposes occurs between January 1, 2003, and December 31, 2003, the rate of tax is three percent of the gross receipts.

(3) If the date of the utility billing of the customer for the sale, furnishing, or service of metered gas and electricity is between January 1, 2004, and December 31, 2004, or the sale, furnishing, or service of fuel for heating purposes occurs between January 1, 2004, and December 31, 2004, the rate of tax is two percent of the gross receipts.

(4) If the date of the utility billing of the customer for the sale, furnishing, or service of metered gas and electricity is between January 1, 2005, and December 31, 2005, or the sale, furnishing, or service of fuel for heating purposes occurs between January 1, 2005, and December 31, 2005, the rate of tax is one percent of the gross receipts.

(5) If the date of the utility billing of the customer for the sale, furnishing, or service of metered gas and electricity is on or after January 1, 2006, or the sale, furnishing, or service of fuel for heating purposes occurs on or after January 1, 2006, the rate of tax is zero percent of the gross receipts.

c. The exemption in this subsection does not apply to local option sales and services tax imposed pursuant to chapters 422B and 422E.¹

Sec. 3. If a utility that sells, furnishes, or services metered gas to provide energy for residential customers is unable to timely adjust its billing system to provide the sales and use tax exemption provided in section 1 of this Act, the utility is authorized to charge the sales or use tax on utility bills that are dated during March 2001 or until the billing system is adjusted for the sales and use tax exemption provided in section 1 of this Act. The utility shall grant to each residential customer from which the tax was collected on such gross receipts a credit equal to the amount of tax collected. The credit shall appear on the first utility billing which is dated after March 31, 2001. The department of revenue² is granted emergency rulemaking authority to implement this section.

Sec. 4. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved February 5, 2001

CHAPTER 2

SCHOOL FINANCE — ALLOWABLE GROWTH

H.F. 191

AN ACT providing for the establishment of the state percent of growth for purposes of the state school foundation program and providing an applicability date.

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

Section 1. Section 257.8, subsection 1, Code 2001, is amended to read as follows:

1. STATE PERCENT OF GROWTH. ~~The state percent of growth for the budget year beginning July 1, 2000, is four percent.~~ The state percent of growth for the budget year begin-

¹ See chapter 115, §2 herein

² Department of revenue and finance probably intended

ning July 1, 2001, is four percent. The state percent of growth for the budget year beginning July 1, 2002, is four percent. The state percent of growth for each subsequent budget year shall be established by statute which shall be enacted within thirty days of the submission in the year preceding the base year of the governor's budget under section 8.21. The establishment of the state percent of growth for a budget year shall be the only subject matter of the bill which enacts the state percent of growth for a budget year.

Sec. 2. APPLICABILITY. This Act is applicable for computing state aid under the state school foundation program for the school budget year beginning July 1, 2002.

Approved February 12, 2001

CHAPTER 3
CHILD ENDANGERMENT
S.F. 63

AN ACT relating to child endangerment violations and injuries to a child or minor and providing penalties.

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

Section 1. Section 702.11, subsection 2, Code 2001, is amended by adding the following new paragraph:

NEW PARAGRAPH. e. Child endangerment resulting in bodily injury to a child¹ in violation of section 726.6, subsection 2A.

Sec. 2. Section 726.6, subsection 1, unnumbered paragraph 1, Code 2001, is amended to read as follows:

A person who is the parent, guardian, or person having custody or control over a child or a minor under the age of eighteen with a mental or physical disability, or a person who is a member of the household in which a child or such a minor resides, commits child endangerment when the person does any of the following:

Sec. 3. Section 726.6, subsection 1, paragraph b, Code 2001, is amended to read as follows:

b. By an intentional act or series of intentional acts, uses unreasonable force, torture or cruelty that results in ~~physical~~ bodily injury, or that is intended to cause serious injury.

Sec. 4. Section 726.6, Code 2001, is amended by adding the following new subsections:
NEW SUBSECTION. 1A. For the purposes of subsection 1, "person having control over a child or a minor" means any of the following:

a. A person who has accepted, undertaken, or assumed supervision of a child or such a minor from the parent or guardian of the child or minor.

b. A person who has undertaken or assumed temporary supervision of a child or such a minor without explicit consent from the parent or guardian of the child or minor.

c. A person who operates a motor vehicle with a child or such a minor present in the vehicle.

NEW SUBSECTION. 2A. A person who commits child endangerment resulting in bodily injury to a child or minor is guilty of a class "D" felony.

¹ See chapter 176, §79 herein