

**CHAPTER 125****BOARD OF SUPERVISORS MEMBERSHIP  
— PETITION AND VOTE REQUIREMENTS***H.F. 774*

**AN ACT** relating to the petition and vote requirements for increasing or reducing board of supervisors membership in certain counties.

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

Section 1. Section 331.205, Code 2005, is repealed.

Approved May 12, 2005

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**CHAPTER 126****BUSINESSES AND ACTIVITIES IN HEALTH CARE FACILITIES***H.F. 786*

**AN ACT** relating to the operating or providing of another business or activity in a health care facility.

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

Section 1. Section 135C.5, Code 2005, is amended to read as follows:  
135C.5 LIMITATIONS ON USE.

Another business or activity serving persons other than the residents of a health care facility shall not may be carried on in a health care facility, or in operated or provided in a designated part of the same physical structure with a of the health care facility, unless such business or activity is under the control of and is directly related to and incidental to the operation of the health care facility or unless the business or activity is approved by the department and the state fire marshal if the other business or activity meets the requirements of applicable state and federal laws, administrative rules, and federal regulations. A The department shall not limit the ability of a health care facility to operate or provide another business or activity which is operated within the limitations of this section shall in the designated part of the facility if the business or activity does not interfere in any manner with the use of the facility by the residents or with the services provided to the residents, and shall is not be disturbing to them the residents. In denying the ability of a health care facility to operate or provide another business or activity under this section, the burden of proof shall be on the department to demonstrate that the other business or activity substantially interferes with the use of the facility by the residents or the services provided to the residents, or is disturbing to the residents. The department and the state fire marshal, in accordance with chapter 17A, shall adopt rules which establish criteria for approval of a business or activity to be carried on in a health care facility or operated or provided in a designated part of the same physical structure with of a health care facility. For the purposes of this section, "another business or activity" shall not include laboratory services with the exception of laboratory services for which a waiver from regulatory oversight has been obtained under the federal Clinical Laboratory Improvement Amendments of

1988, Pub. L. No. 100-578, as amended, radiological services, anesthesiology services, obstetrical services, surgical services, or emergency room services provided by hospitals licensed under chapter 135B.

Approved May 12, 2005

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## CHAPTER 127

### INDIVIDUAL INCOME TAX COMPUTATION — HUMAN ORGAN DONATION EXPENSES

*H.F. 801*

**AN ACT** providing a deduction in computing the individual income tax for certain unreimbursed expenses relating to a human organ transplant and including a retroactive applicability date.

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

Section 1. Section 422.7, Code 2005, is amended by adding the following new subsection: **NEW SUBSECTION.** 44. a. If the taxpayer, while living, donates one or more of the taxpayer's human organs to another human being for immediate human organ transplantation during the tax year, subtract, to the extent not otherwise excluded, the following unreimbursed expenses incurred by the taxpayer and related to the taxpayer's organ donation:

- (1) Travel expenses.
- (2) Lodging expenses.
- (3) Lost wages.

b. The maximum amount that may be deducted under paragraph "a" is ten thousand dollars. A taxpayer shall only take the deduction under this subsection once. If a deduction is taken under this subsection, the amount of expenses shall not be considered medical care expenses under section 213 of the Internal Revenue Code for state tax purposes.

c. For purposes of this subsection, "human organ" means all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow.

Sec. 2. **RETROACTIVE APPLICABILITY DATE.** This Act applies retroactively to January 1, 2005, for tax years beginning on or after that date.

Approved May 12, 2005