

c. Consideration shall be given to the size of school districts in large, medium, and small categories in order for there to be equitable statewide distribution of preschool program services.

d. Consideration shall be given to school districts with established, high-quality, community partnerships for the delivery of preschool programming that are seeking to expand access.

4. REPEAL. This section is repealed July 1, 2011.

DIVISION II
CONFORMING AMENDMENTS

Sec. 7. Section 256.11, subsection 1, Code 2007, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. For the purposes of this subsection, “prekindergarten program” includes but is not limited to a school district’s implementation of the preschool program established pursuant to chapter 256C.

Sec. 8. Section 257.16, subsection 1, Code 2007, is amended to read as follows:

1. There is appropriated each year from the general fund of the state an amount necessary to pay the foundation aid under this chapter, the preschool foundation aid under chapter 256C, supplementary aid under section 257.4, subsection 2, and adjusted additional property tax levy aid under section 257.15, subsection 4.

Sec. 9. Section 285.1, subsection 1, paragraph c, Code 2007, is amended to read as follows:

c. Children attending prekindergarten programs offered or sponsored by the district or non-public school and approved by the department of education or department of human services or children participating in preschool in an approved local program under chapter 256C may be provided transportation services. However, transportation services provided nonpublic school children are not eligible for reimbursement under this chapter.

Sec. 10. EMERGENCY RULES. The state board of education may adopt emergency rules under section 17A.4, subsection 2, and section 17A.5, subsection 2, paragraph “b”, to implement the provisions of this Act and the rules shall be effective immediately upon filing unless a later date is specified in the rules. Any rules adopted in accordance with this section shall also be published as a notice of intended action as provided in section 17A.4.

Approved May 10, 2007

CHAPTER 149

LOCAL EMERGENCY MANAGEMENT COMMISSION
COMMUNICATIONS

S.F. 90

AN ACT concerning local emergency management commission communications.

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

Section 1. Section 29C.9, subsection 6, Code 2007, is amended to read as follows:

6. The commission shall determine the mission of its agency and program and provide direction for the delivery of the emergency management services of planning, administration, coordination, training, and support for local governments and their departments. The com-

mission shall coordinate its services in the event of a disaster. The commission may also provide joint emergency response communications services through an agreement entered into under chapter 28E.

Approved May 11, 2007

CHAPTER 150
UTILITY REPLACEMENT TAXES
S.F. 278

AN ACT relating to changes in the utility replacement tax law by redefining a new electric power generating plant, extending the life of the utility replacement tax task force, and requiring notification by the taxpayer to the department of revenue and local taxing district upon transfer of utility property.

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

Section 1. Section 437A.3, subsection 11, unnumbered paragraph 2, Code 2007, is amended to read as follows:

“New electric power generating plant” means an any of the following:

a. An electric power generating plant that is owned by or leased to an electric company, electric cooperative, or municipal utility, and that initially generates electricity subject to replacement generation tax under section 437A.6 on or after January 1, 2003.

b. An electric power generating plant that is owned by or leased to an electric company, electric cooperative, or municipal utility, that initially generated electricity subject to replacement generation tax under section 437A.6 before January 1, 2003, and that is sold, leased, or transferred, in full or in part, on or after January 1, 2003. If any portion of an electric power generating plant is sold, the entire plant shall be treated as if it were a new electric power generating plant.

Sec. 2. Section 437A.15, subsection 7, unnumbered paragraph 2, Code 2007, is amended to read as follows:

The task force shall study the effects of the replacement tax on local taxing authorities, local taxing districts, consumers, and taxpayers through January 1, ~~2007~~ 2010. If the task force recommends modifications to the replacement tax that will further the purposes of tax neutrality for local taxing authorities, local taxing districts, taxpayers, and consumers, consistent with the stated purposes of this chapter, the department of management shall transmit those recommendations to the general assembly.

Sec. 3. Section 437A.19, subsection 1, paragraph a, Code 2007, is amended to read as follows:

a. A taxpayer whose property is subject to the statewide property tax shall report to the director by July 1, 1999, and by May 1 of each subsequent tax year, on forms prescribed by the director, the book value, as of the beginning and end of the preceding calendar year, of all of the following:

- (1) The local amount of any major addition by local taxing district.
- (2) The statewide amount of any major addition without notation of location.
- (3) Any building in Iowa at acquisition cost of more than ten million dollars ~~which~~ that was