

by a member or members of the general assembly before, on, or after the effective date of this Act.

Approved May 10, 2008

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**CHAPTER 1157**  
INCOME TAX REFUNDS AND CREDITS —  
INFORMATION AND ASSISTANCE  
*S.F. 2418*

**AN ACT** relating to notice provided to certain households about the availability of volunteer or free income tax assistance programs and the federal and state earned income tax credits.

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

Section 1. NEW SECTION. 217.47 DISTRIBUTION OF EARNED INCOME TAX CREDIT INFORMATION.

1. The department shall ensure that educational materials relating to the federal and state earned income tax credits are provided in accordance with this section to each household receiving assistance or benefits under:

- a. The hawk-i program under chapter 514I.
- b. The family investment program under chapter 239B.
- c. The medical assistance Act under chapter 249A.
- d. The food programs defined in section 234.1 which are administered by the department.
- e. Any other appropriate programs administered by, or under the oversight, of the department of human services.

2. The department shall, by mail or through the internet, provide a household described in subsection 1 with access to:

- a. Internal revenue service publications relating to the federal earned income tax credit.
- b. Department of revenue publications relating to the state earned income tax credit.
- c. Information prepared by tax preparers who provide volunteer or free federal or state income tax preparation services to low-income and other eligible persons and who are located in close geographic proximity to the person.

3. In January of each year, the department or a representative of the department shall mail to each household described in subsection 1 information about the federal and state earned income tax credit that provides the household with referrals to the resources described in subsection 2.

4. The mailings required by the department under this section do not have to be made as a separate mailing but may be included in existing mailings being made to the appropriate households.

Sec. 2. Section 252B.5, Code Supplement 2007, is amended by adding the following new subsection:

NEW SUBSECTION. 4A. a. In order to maximize the amount of any tax refund to which an obligor may be entitled and which may be applied to child support and medical support obligations, cooperate with any volunteer or free income tax assistance programs in the state in informing obligors of the availability of the programs.

b. The child support recovery unit shall publicize the services of the volunteer or free income tax assistance programs by distributing printed materials regarding the programs.

Approved May 10, 2008

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## CHAPTER 1158

### TRANSPORTATION TAGS ON ANTLERED DEER

*H.F. 2177*

**AN ACT** relating to the placement of deer transportation tags on antlered deer that have been taken pursuant to a deer hunting license.

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

Section 1. Section 483A.8, subsection 2, Code Supplement 2007, is amended to read as follows:

2. The deer hunting license shall be accompanied by a tag designed to be used only once. When a deer is taken, the deer shall be tagged and the tag shall be dated. For each antlered deer taken, the tag shall be affixed to the deer's antlers.

Approved May 10, 2008

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## CHAPTER 1159

### TALLY OF ABSENTEE VOTES BY PRECINCT

*H.F. 2367*

**AN ACT** relating to the tally of absentee votes by precinct at certain elections.

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

Section 1. Section 53.20, Code 2007, is amended to read as follows:  
53.20 SPECIAL PRECINCT ESTABLISHED.

1. There is established in each county a special precinct to be known as the absentee ballot and special voters precinct. Its jurisdiction shall be conterminous with the borders of the county, for the purposes specified by sections 53.22 and 53.23, and the requirement that precincts not cross the boundaries of legislative districts shall not be applicable to it. The commissioner shall draw up an election board panel for the special precinct in the manner prescribed by section 49.15, having due regard for the nature and extent of the duties required of members of the election board and the election officers to be appointed from the panel.

2. Results from the special precinct shall be reported separately from the results of the ballots cast at the polls on election day. The commissioner shall for general elections also report