

CHAPTER 161

INCOME TAX RETURN INFORMATION — DEPENDENT CHILD HEALTH CARE COVERAGE

H.F. 625

AN ACT eliminating a requirement that taxpayers indicate on their tax returns the presence or absence of health care coverage for their dependent children and apply for certain public health care coverage, and including effective date and retroactive applicability provisions.

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

Section 1. **REPEAL.** Section 422.12M, Code 2017, is repealed.

Sec. 2. **EFFECTIVE UPON ENACTMENT.** This Act, being deemed of immediate importance, takes effect upon enactment.

Sec. 3. **RETROACTIVE APPLICABILITY.** This Act applies retroactively to January 1, 2017, for tax years beginning on or after that date.

Approved May 11, 2017