

Appropriation Adjustments Bill House File 45

Last Action:
Senate Appropriations
Committee
February 14, 2011

*As amended by S-3009
(Strike Everything After the Enacting Clause)*

Title as amended by S-3009:

An Act relating to public funding and regulatory matters and revising appropriations and including effective and other applicability date provisions, and making penalties applicable.

**Fiscal Services Division
Legislative Services Agency**

NOTES ON BILLS AND AMENDMENTS (NOBA)

Available on line at <http://www.legis.iowa.gov/LSAReports/noba.aspx>

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**Legislative Services Agency: Estimated Fiscal Savings for HF 45 (FY 2011-FY 2013)
As Amended by S-3009**

**House File 45: Estimated Fiscal Impact: Senate Appropriations Amendment - Updated on
February 15**

| Amendment Section | Proposal | FY 2011 GF | FY 2011 Other Funds | FY 2012 GF | FY 2012 Other Funds | FY 2013 GF | FY 2013 Other Funds |
|------------------------------------|--|-----------------------------|-----------------------------|-----------------------------|----------------------------|-----------------------------|----------------------------|
| 2.2 | 50.0% Reduction of Specified Expenditures | \$-3,400,000 | \$ -1,500,000 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 2.3 | Freeze General Fund Out-of-State Travel | -298,000 | -93,000 | 0 | 0 | 0 | 0 |
| 3 | State Records Storage | 0 | 0 | minimal | 0 | minimal | 0 |
| 4 | End State Benefits to Adult Illegal Immigrants | unknown | unknown | unknown | unknown | unknown | unknown |
| 5 | Liaison Limits | 0 | 0 | -2,367,300 | -100,000 | -2,367,300 | -100,000 |
| 9 | DAS Office Space Analysis | minimal | minimal | minimal | minimal | minimal | minimal |
| 12 | NAFTA Superhighway Membership Withdrawal | 0 | 0 | 0 | -50,000 | 0 | 0 |
| 13 | Generation Iowa Commission Elimination | minimal | minimal | minimal | minimal | minimal | minimal |
| 15 | Dept. of Ed. Deappropriation - Salary | -59,000 | 0 | 0 | 0 | 0 | 0 |
| 17 | Regents Sabbaticals Limitation | 0 | 0 | -27,134 | 0 | 0 | 0 |
| 19 | DHS Residency Requirements | minimal | minimal | minimal | minimal | minimal | minimal |
| 22 | Health Care Commission Funding Reduction | 0 | -155,000 | 0 | 0 | 0 | 0 |
| 24 | DOT Plantings for Aesthetic Purposes Restriction | 0 | minimal | 0 | 0 | 0 | 0 |
| 26 | D-Line Shuttle Subsidy Reduction | 0 | -75,000 | 0 | 0 | 0 | 0 |
| 34 | RIO Transfer of Duties | -192,562 | 0 | 0 | 0 | 0 | 0 |
| 40 | Prescription Drug Purchasing | 0 | 0 | unknown | unknown | unknown | unknown |
| 43 | Budget and Tax Rate Database | 0 | 0 | 571,000 | 0 | 123,000 | 0 |
| Total Estimated Adjustments | | <u>\$ -3,949,562</u> | <u>\$ -1,823,000</u> | <u>\$ -1,823,434</u> | <u>\$ -150,000</u> | <u>\$ -2,244,300</u> | <u>\$ -100,000</u> |

Estimated Total General Fund Adjustments FY 2011 - FY 2013 \$ -8,017,296

Estimated Total Other Fund Adjustments FY 2011 - FY 2013 \$ -2,073,000

Estimated Total Adjustments (All Funds) FY 2011 - FY 2013 \$ -10,090,296

Notes:

1. Estimates are preliminary (updated on February 15, 2011) and based on assumptions that may change. Any change in assumptions may alter fiscal impact estimates.

2. FY 2013 estimated reductions may include reductions made in FY 2012.

February 15, 2011

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S3009

1 1 Amend House File 45, as amended, passed, and
 1 2 reprinted by the House, as follows:
 1 3 1By striking everything after the enacting clause
 1 4 and inserting:
 1 5 DIVISION I
 1 6 UNIFORM PROVISIONS

1 7 Section 1. LEGISLATIVE GROUP HEALTH PLANS. The
 1 8 group health insurance coverage available to members
 1 9 and employees of the general assembly on or after the
 1 10 effective date of this section shall not provide for
 1 11 additional coverage benefits, lower costs, or other
 1 12 enhancements that are unavailable to officials and
 1 13 employees of the executive branch of state government.
 1 14 Sec. 2. STATE AGENCY OFFICE SUPPLIES PURCHASE,
 1 15 EQUIPMENT PURCHASES, PRINTING AND BINDING, AND
 1 16 MARKETING.

1 17 1. For the purposes of this section, "department"
 1 18 means the same as defined in section 8.2.

1 19 2. a. For the period beginning on the effective
 1 20 date of this section through the close of the fiscal
 1 21 year ending on June 30, 2011, each state department
 1 22 shall be subject to a limitation on expenditures
 1 23 made on or after the effective date of this section
 1 24 for office supplies, purchases of equipment, office
 1 25 equipment, and equipment noninventory, printing and
 1 26 binding, and marketing in accordance with this section.

Prohibits Legislative Branch employee group health insurance from providing additional coverage benefits, lower costs, or other enhancements that are not available to Executive Branch employees.

Defines "department" for purposes of implementing the budget reduction requirements in this Section. The term department refers to all Executive Branch agencies. Section 2.6 of this amendment exempts the Board of Regents and institutions under its purview.

Restricts the amount that State agencies are allowed to spend from their FY 2011 appropriations, excluding federal funds, for the following expenditure classes:

- Office Supplies
- Equipment
- Printing and Binding
- Marketing

The limitation on these expenditures is as follows: For the period beginning on the effective date of the Bill through the close of FY 2011, agencies can only spend up to 50.0% of the unexpended amount that has been budgeted for each appropriation. This requirement applies to all Executive Branch agencies except for the Board of Regents institutions.

DETAIL: The requirements in this Section are estimated to reduce General

Fund expenditures by \$3,400,000 and non-General Fund expenditures by \$1,500,000 for FY 2011. These estimates assume this Bill will become effective by March 1, 2011. Section 2.6 of this amendment exempts the Board of Regents and institutions under its purview.

1 27 b. The limitation shall be equal to 50 percent of
 1 28 the unexpended or unencumbered amount that a department
 1 29 has budgeted or otherwise designated for purposes
 1 30 of office supplies, purchases of equipment, office
 1 31 equipment, and equipment noninventory, printing and
 1 32 binding, and marketing from the appropriations made
 1 33 from all sources other than federal funds for the
 1 34 fiscal year beginning July 1, 2010, and ending June 30,
 1 35 2011, to the department from all sources, as of the
 1 36 effective date of this section.

1 37 3. For the period beginning on the effective date
 1 38 of this section through the close of the fiscal year
 1 39 ending on June 30, 2011, out-of-state travel by an
 1 40 employee of a department, which travel is funded in
 1 41 whole or in part by an appropriation from a source
 1 42 other than federal funds, shall not be authorized
 1 43 unless a waiver for the travel is approved by the
 1 44 executive council. The executive council shall adopt
 1 45 waiver criteria based on the relative importance of
 1 46 the travel to fulfilling statutorily required duties,
 1 47 the potential for the travel to bring cost savings or
 1 48 enhanced revenues for the state, and other means to
 1 49 determine whether the benefit or potential benefit of
 1 50 the travel significantly outweighs the potential cost.

2 1 4. The committees on appropriations of the
 2 2 senate and house of representatives shall recommend
 2 3 legislation applying a directive for the executive
 2 4 branch to implement a master marketing contract for
 2 5 state agencies that commences on or before July 1,
 2 6 2011.

2 7 5. The appropriations to which the expenditure
 2 8 reductions required by this section are attributed
 2 9 shall be reduced by the amount of the expenditure
 2 10 reductions. Within 30 days of the enactment date of
 2 11 this section, the department of management shall apply

Places a restriction on out-of-state travel funded through an appropriation, except federal funds, for Executive Branch agencies beginning on the effective date of this Bill through the close of FY 2011. This Section also requires the Executive Council to adopt waiver criteria based on importance of the travel to fulfilling required duties of a department and other specified criteria. Requires all waivers for out-of-state travel to be approved by the Executive Council.

DETAIL: The requirements in this Section are estimated to reduce General Fund expenditures by \$298,000 and non-General Fund expenditures by \$93,000 for FY 2011. These estimates assume this Bill will become effective by March 1, 2011. Section 2.6 of this amendment exempts the Board of Regents and institutions under its purview.

Requires the Senate and House Appropriations Committees to recommend legislation directing the Executive Branch to implement a master contract for marketing services that begins on or before July 1, 2011.

Requires the Department of Management (DOM) to apply the reductions identified in Section 2 of this Bill to appropriations within 30 days after the enactment of this Section. Also requires the DOM to submit a report to the General Assembly and the Legislative Services Agency itemizing the expenditure and appropriation reductions.

2 12 such appropriation reductions and shall submit a report
 2 13 to the general assembly and legislative services agency
 2 14 itemizing the expenditure and appropriation reductions
 2 15 applied.

2 16 6. This section is not applicable to the state
 2 17 board of regents and the institutions under the control
 2 18 of the state board.

2 19 Sec. 3. STATE RECORDS STORAGE. The agencies
 2 20 of state government that have state records stored
 2 21 in locations within a floodplain shall, within six
 2 22 months of the effective date of this Act, find storage
 2 23 space for the records that is not located within
 2 24 a floodplain. For the purposes of this section,
 2 25 "floodplain" means the same as one hundred year
 2 26 floodplain, as defined in section 459.102.

2 27 Sec. 4. Section 7E.3, Code 2011, is amended by
 2 28 adding the following new subsection:
 2 29 NEW SUBSECTION 5. Adults not lawfully
 2 30 present. Unless expressly authorized by federal or
 2 31 state law, ensure that the public benefits administered
 2 32 by the department or independent agency are not
 2 33 provided to persons who are not lawfully present in the
 2 34 United States.

2 35 Sec. 5. Section 68B.8, Code 2011, is amended by
 2 36 adding the following new unnumbered paragraph:
 2 37 NEW UNNUMBERED PARAGRAPH A state agency of the
 2 38 executive branch of state government shall not employ
 2 39 a person through the use of its public funds whose
 2 40 position with the agency is primarily representing the
 2 41 agency relative to the passage, defeat, approval, or
 2 42 modification of legislation that is being considered by
 2 43 the general assembly.

Exempts the Regents institutions from the expenditure limitations and reductions of this Section.

Requires State agencies that have State records stored in floodplain locations to move them to a location that is not in a floodplain.

DETAIL: No fiscal impact anticipated.

CODE: Requires State departments and agencies to ensure that public benefits are not provided to adults that are in the United States illegally unless specifically authorized by federal or State law.

DETAIL: The fiscal impact for this Section is unknown. Currently, both the Medicaid and Healthy and Well Kids in Iowa (hawk-i) Programs require both proof of citizenship and identity before enrollment can occur in either Program.

CODE: Prohibits an Iowa Executive Branch agency from using public funds to represent the agency relative to legislation being considered by the General Assembly.

DETAIL: The estimated savings to the General Fund is \$2,367,300 each year for FY 2012 and FY 2013. The estimated savings to other funds is \$100,000 each year for FY 2012 and FY 2013. The estimated savings would occur if the appropriations for departments are reduced by the estimated amounts. The FY 2012 and FY 2013 estimated savings included these calculations:

- Salary and benefit cost of \$100,000 annually per legislative liaison employee.
- "Primarily represent" includes Executive Branch agencies having one full-time FTE position for that purpose with certain exceptions. Of the

46 entities reviewed, 20 of the agencies were considered to have one or more full-time FTE positions for this purpose.

- When multiple funding sources are used for one FTE position, in most cases General Fund money was calculated using the percentage of funding provided by the General Fund. For example, for the Board of Regents universities' general education operations, 39.4% of the funding is from State General Fund appropriations, so each FTE position was assumed to be funded by the same percentage of General Fund money.
- There are nine agencies that may have non-General Fund monies that aren't directly controlled by the General Assembly and may not receive a General Fund appropriation to reduce to reflect potential savings based upon the prohibition.
- The Bill eliminates one State agency that is not included in the estimated savings in FY 2012 and FY 2013.
- There is minimal federal fiscal impact, with federal funds from this prohibition being available for other expenditures in most cases.

2 44 Sec. 6. EFFECTIVE UPON ENACTMENT. This division of
 2 45 this Act, being deemed of immediate importance, takes
 2 46 effect upon enactment.

2 47 DIVISION II

2 48 ADMINISTRATION AND REGULATION

This Division is effective on enactment.

2 49 Sec. 7. JOINT APPROPRIATIONS SUBCOMMITTEE ON
 2 50 ADMINISTRATION AND REGULATION REQUIREMENTS. The
 3 1 joint appropriations subcommittee on administration
 3 2 and regulation determines one or both of the options
 3 3 described in subsections 1 and 2 are significantly
 3 4 less costly than maintaining the current system, the
 3 5 joint subcommittee shall develop and, on or before
 3 6 April 4, 2011, shall submit recommended implementation
 3 7 provisions to the general assembly's committees on
 3 8 appropriations in proposed legislation concerning one
 3 9 or both of the following:

3 10 1. Eliminating and selling the pool of state-owned
 3 11 passenger vehicles located in Polk county for temporary
 3 12 assignment to multiple drivers of a department or
 3 13 agency that is located within Polk county. The
 3 14 recommendations shall not encompass vehicles assigned
 3 15 for law enforcement purposes or for specialized use by
 3 16 the department of natural resources.

Directs the Administration and Regulation Appropriations Subcommittee to develop and implement a plan to sell the Department of Administrative Services (DAS) Motor Pool vehicles and consider leasing through a private entity if it is significantly less costly than maintaining the current system. Requires the Subcommittee to submit recommendations to the Senate and House Appropriations Committees by April 4, 2011.

3 17 2. Outsourcing state vehicle leasing through a
 3 18 private entity to fill the needs addressed by the
 3 19 vehicles subject to sale under subsection 1.

3 20 Sec. 8. DEPARTMENT OF ADMINISTRATIVE SERVICES —
 3 21 STATE-OWNED PASSENGER VEHICLES.

3 22 1. Consistent with the requirements of section
 3 23 8A.361, for the period beginning on the effective
 3 24 date of this section and ending June 30, 2011, the
 3 25 department of administrative services shall be the
 3 26 sole department authorized to operate a pool of
 3 27 passenger vehicles located in Polk county for temporary
 3 28 assignment to multiple drivers of a state department or
 3 29 agency that is located within Polk county. For that
 3 30 period, the department shall not purchase new passenger
 3 31 vehicles for the pool.

3 32 2. For purposes of this section, “passenger
 3 33 vehicles” means United States environmental protection
 3 34 agency designated compact sedans, compact wagons,
 3 35 midsize sedans, midsize wagons, full-size sedans,
 3 36 and passenger minivans. “Passenger vehicles” does
 3 37 not mean utility vehicles, vans other than passenger
 3 38 minivans, fire trucks, ambulances, motor homes, buses,
 3 39 medium-duty and heavy-duty trucks, heavy construction
 3 40 equipment, and other highway maintenance vehicles,
 3 41 vehicles assigned for law enforcement purposes,
 3 42 vehicles assigned for specialized use by the department
 3 43 of natural resources, and any other classes of vehicles
 3 44 of limited application approved by the director of the
 3 45 department of administrative services.

3 46 Sec. 9. DEPARTMENT OF ADMINISTRATIVE SERVICES —
 3 47 OFFICE SPACE — COST-BENEFIT ANALYSIS. Following

3 48 the filing of the cost-benefit analysis required
 3 49 pursuant to 2010 Iowa Acts, chapter 1184, section
 3 50 49, the department of administrative services
 4 1 shall locate state employees in office space in the
 4 2 most cost-efficient manner possible. However, the
 4 3 department shall not terminate a lease for office space
 4 4 outside of the capitol complex at a time when early
 4 5 termination penalties would be applicable for doing so.

4 6 Sec. 10. EFFECTIVE UPON ENACTMENT. This division

Specifies that the DAS is the sole department authorized to operate a pool of passenger vehicles for State departments in Polk County and prohibits the DAS from purchasing new passenger vehicles for the pool for the remainder of FY 2011.

DETAIL: The DAS has indicated that few, if any, additional vehicles were planned for purchase for the remainder of FY 2011 so there will be minimal savings for FY 2011.

Directs the DAS to locate State employees in office space in the most cost-efficient manner. Prohibits the DAS from paying a penalty for early termination of office lease space outside the Capitol Complex.

DETAIL: The DAS has submitted a Cost-Benefit Analysis of Office Space to the General Assembly as required by Senate File 2389 (FY 2011 Infrastructure Appropriations Act). Cost savings are expected to be minimal.

This Division is effective on enactment.

4 7 of this Act, being deemed of immediate importance,
 4 8 takes effect upon enactment.
 4 9 DIVISION III
 4 10 ECONOMIC DEVELOPMENT

4 11 Sec. 11. Section 15.108, subsection 5, paragraph c,
 4 12 Code 2011, is amended to read as follows:
 4 13 c. Coordinate and develop with the department of
 4 14 transportation, the department of natural resources,
 4 15 the department of cultural affairs, ~~the generation~~
 4 16 ~~Iowa commission~~, the vision Iowa board, other state
 4 17 agencies, and local and regional entities public
 4 18 interpretation, marketing, and education programs
 4 19 that encourage Iowans and out-of-state visitors
 4 20 to participate in the recreational and leisure
 4 21 opportunities available in Iowa. The department shall
 4 22 establish and administer a program that helps connect
 4 23 both Iowa residents and residents of other states to
 4 24 new and existing Iowa experiences as a means to enhance
 4 25 the economic, social, and cultural well-being of the
 4 26 state. The program shall include a broad range of
 4 27 new opportunities, both rural and urban, including
 4 28 main street destinations, green space initiatives, and
 4 29 artistic and cultural attractions.

CODE: Technical change related to elimination of the Generation Iowa Commission.

DETAIL: See Section 13 for the full explanation related to this item.

4 30 Sec. 12. 2010 Iowa Acts, chapter 1186, section 1,
 4 31 subsection 11, is amended to read as follows:
 4 32 11. For membership in North America's supercorridor
 4 33 coalition:
 4 34 \$ 50,000
 4 35 Beginning July 1, 2011, the department shall not
 4 36 renew membership in North America's supercorridor
 4 37 coalition.

CODE: Prohibits the Department of Transportation (DOT) from renewing the State's membership in the North America's Corridor Coalition beginning in FY 2012.

DETAIL: The DOT has been receiving an appropriation for membership in the Coalition since its creation in the 1990s; and since FY 2000, the appropriation has been \$50,000 from the Road Use Tax Fund annually. Eliminating membership will reduce expenditures from the Road Use Tax Fund by an estimated \$50,000 for FY 2012.

4 38 Sec. 13. REPEAL. Section 15.421, Code 2011, is
 4 39 repealed.

CODE: Repeals the Generation Iowa Commission.

DETAIL: Minimal fiscal impact. House File 2699 (FY 2009 Economic Development Appropriations Act) provided a \$50,000 one-time appropriation from the General Fund. The Department of Economic Development (DED) has been providing minimal General Fund support for the Commission from the appropriation to the Business Services Division.

4 40 Sec. 14. EFFECTIVE UPON ENACTMENT. This division
 4 41 of this Act, being deemed of immediate importance,
 4 42 takes effect upon enactment.
 4 43 DIVISION IV
 4 44 education

This Division is effective on enactment.

4 45 Sec. 15. 2010 Iowa Acts, chapter 1183, section 6,
 4 46 subsection 1, is amended to read as follows:

CODE: Deappropriates \$59,000 from the FY 2011 General Fund appropriation to the Department of Education for general administration.

4 47 1. GENERAL ADMINISTRATION
 4 48 For salaries, support, maintenance, miscellaneous
 4 49 purposes, and for not more than the following full-time
 4 50 equivalent positions:

DETAIL: The reduction represents a portion of the Director's salary. The Department Director position was vacant from May through December 2010, when Governor Branstad announced the appointment of Jason Glass as Director.

| | | | |
|-----|-------|-----|----------------------|
| 5 1 | | \$ | 7,096,482 |
| 5 2 | | \$ | <u>7,037,482</u> |
| 5 3 | | FTE | 83.67 |

5 4 Sec. 16. LIBRARY ACQUISITION FUNDING — DEPARTMENT
 5 5 OF EDUCATION — STATE LIBRARY.

Requires the State Library to limit FY 2011 expenditures for library acquisitions, including digital materials, to 50.0% of the unexpended, unencumbered acquisitions budget at the effective date of this Section.

5 6 1. For the period beginning on the effective date
 5 7 of this section through the close of the fiscal year
 5 8 ending on June 30, 2011, the department of education
 5 9 shall be subject to a limitation on expenditures made
 5 10 on or after the effective date of this section for
 5 11 library acquisitions at the state library including
 5 12 digital acquisitions.

DETAIL: The State Library has no State funding budgeted for acquisitions in FY 2011. Acquisitions, including digital subscriptions and contracts, are budgeted from federal funds.

5 13 2. The limitation shall be equal to 50 percent
 5 14 of the unexpended or unencumbered amount that the
 5 15 department of education has budgeted or otherwise
 5 16 designated for purposes of library acquisitions,
 5 17 including digital acquisitions, from the appropriations
 5 18 made to the department from all sources, as of the
 5 19 effective date of this section.

5 20 Sec. 17. REGENTS UNIVERSITY LEAVE LIMITATION. For
 5 21 the period beginning on the effective date of this
 5 22 section and ending June 30, 2012, the state board of
 5 23 regents shall limit the number of leave of absence
 5 24 assignments granted pursuant to section 262.9,
 5 25 subsection 14, to not more than the equivalent of
 5 26 3 percent of the faculty staff members employed at
 5 27 each of the institutions under the state board. In
 5 28 addition, the board shall establish policies and
 5 29 oversight to ensure that the assignments enhance the

Limits professional development assignments (PDAs) to 3.0% of eligible faculty at the three Board of Regents universities.

DETAIL: Reduces the number of FY 2012 professional development assignments for the University of Iowa by 17 for a reduction in replacement costs of \$14,724 and by 3 for the University of Northern Iowa for a reduction in replacement costs of \$12,410 yielding a total savings of \$27,134. (The University of Northern Iowa pays a greater proportion of the replacement costs from its general operating budget than does the University of Iowa.) Iowa State University approved less than 3.0% of eligible faculty, so the

5 30 core mission of the institutions. The board shall
 5 31 annually prepare a report comparing each assignment
 5 32 proposal to the results received.

costs would not change. These amounts assume 39.4% of the general education budget funding comes from General Fund appropriations, and the remainder is primarily from tuition. Based on the averages for grants received in FY 2009 and FY 2010, it is projected that there may be a reduction in the grants from applications generated by faculty on professional development assignments of approximately \$1,700,000.

5 33 Sec. 18. EFFECTIVE UPON ENACTMENT. This division
 5 34 of this Act, being deemed of immediate importance,
 5 35 takes effect upon enactment.
 5 36 DIVISION V
 5 37 HEALTH AND HUMAN SERVICES

This Division is effective on enactment.

5 38 Sec. 19. Section 217.6, Code 2011, is amended by
 5 39 adding the following new unnumbered paragraph:
 5 40 NEW UNNUMBERED PARAGRAPH The rules and regulations
 5 41 adopted for the public benefits and programs
 5 42 administered by the department of human services shall
 5 43 apply the residency eligibility restrictions required
 5 44 by federal and state law.

CODE: Requires the Department of Human Services (DHS) to apply all residency eligibility restrictions required by federal and State law.

DETAIL: The fiscal impact for this Section is anticipated to be minimal. The Department has been able to cross reference eligibility between all border states other than Illinois. Due to budget issues in Illinois this is not expected to change.

5 45 Sec. 20. DEPARTMENT ON AGING — PLAN FOR REDUCTION
 5 46 IN NUMBER OF AREA AGENCIES ON AGING. The department on
 5 47 aging shall develop a plan for reducing the number of
 5 48 area agencies on aging in the state, to be effective
 5 49 beginning July 1, 2012. The department shall submit
 5 50 the plan to the standing committees on human resources
 6 1 of the senate and house of representatives and the
 6 2 joint appropriations subcommittee on health and human
 6 3 services on or before December 15, 2011.
 6 4 LEGISLATIVE HEALTH CARE
 6 5 COVERAGE COMMISSION

Requires the Department of Aging to develop a plan to reduce the number of Area Agencies on Aging in the State with the plan effective July 1, 2012. There are currently 13 Area Agencies on Aging.

DETAIL: The fiscal impact for this Section is unknown until there is a plan available to analyze. The Department is to submit the plan to the House and Senate Human Resources Standing Committees and the Health and Human Services Appropriations Subcommittee on or before December 15, 2011.

6 6 Sec. 21. 2009 Iowa Acts, chapter 118, section 1,
 6 7 subsection 11, is amended to read as follows:
 6 8 11. This section is repealed on ~~December 31, 2011~~
 6 9 July 1, 2013.

CODE: Extends the sunset date of the Legislative Health Care Commission from December 31, 2011, to July 1, 2013.

6 10 Sec. 22. 2009 Iowa Acts, chapter 183, section 65,
 6 11 subsection 3, is amended to read as follows:
 6 12 3. There is appropriated from the human services
 6 13 reinvestment fund for the fiscal year beginning July 1,
 6 14 2009, and ending June 30, 2010, the following amount to
 6 15 be used for the following designated purpose:

CODE: Deappropriates \$155,000 from the FY 2010 Human Services Reinvestment Fund appropriation to the Legislative Health Care Commission. The reduction is an estimate of the unencumbered funding as of February 9, 2011.

6 16 For the legislative services agency to be used
 6 17 for costs associated with the legislative health
 6 18 care coverage commission created in 2009 Iowa Acts,
 6 19 Senate File 389, if enacted, or a similar legislative
 6 20 commission:

6 21 \$ ~~315,000~~

6 22 160,000

6 23 Notwithstanding section 8.33, moneys appropriated in
 6 24 this subsection that remain unencumbered or unobligated
 6 25 at the close of the fiscal year shall not revert but
 6 26 shall remain available for expenditure for the purposes
 6 27 designated until the close of the fiscal year that
 6 28 begins July 1, 2010.

6 29 Sec. 23. EFFECTIVE UPON ENACTMENT. This division
 6 30 of this Act, being deemed of immediate importance,
 6 31 takes effect upon enactment.

6 32 DIVISION VI

6 33 INFRASTRUCTURE AND TRANSPORTATION

6 34 Sec. 24. WILDFLOWERS. For the period beginning on
 6 35 the effective date of this section through the close of
 6 36 the fiscal year ending June 30, 2011, the department of
 6 37 transportation shall only pay for wildflowers or other
 6 38 aesthetic plantings when justified to prevent erosion
 6 39 or control weed growth, and to reduce maintenance
 6 40 costs.

This Division is effective on enactment.

Restricts the DOT from paying for wildflowers and other plants intended for aesthetic purposes from the time of enactment of this Bill through the end of FY 2011.

DETAIL: The roadside vegetation projects are intended and targeted to reduce long-term maintenance costs of mowing, fertilizing, and spraying; provide erosion control and reduce stormwater runoff; and enhance motorist safety by reducing blowing snow and snow glare. In addition, the vegetation provides improved habitats for various types of wildlife. Generally, DOT tries to use federal Transportation Enhancement funding to fund revegetation projects on State highways and right of ways, but the State Primary Road Fund provides the 20.0% match to the federal funds. For FY 2011, the DOT is spending \$300,000 on revegetation projects, with the State paying the 20.0% match. Most of the funds have been spent, and savings from the time of enactment to the end of the fiscal year are estimated to be minimal.

6 41 Sec. 25. SUSTAINABLE COMMUNITIES — JOINT
 6 42 APPROPRIATIONS SUBCOMMITTEE ON TRANSPORTATION,
 6 43 INFRASTRUCTURE, AND CAPITALS. The joint appropriations
 6 44 subcommittee on transportation, infrastructure, and
 6 45 capitals shall develop and, on or before April 4, 2011,
 6 46 shall submit recommended implementation provisions to
 6 47 the general assembly's committees on appropriations

Requires the Transportation, Infrastructure, and Capitals Appropriations Subcommittee to develop and recommend provisions in proposed legislation concerning reductions of all identifiable appropriations enacted in the 2010 Session for purposes of sustainable communities projects by April 4, 2011, and provide it to the Appropriations Committees.

DETAIL: In SF 2389 (FY 2011 Infrastructure Appropriations Act) there was

6 48 in proposed legislation concerning reductions of all
 6 49 identifiable appropriations enacted by the Eighty-third
 6 50 General Assembly, 2010 session, for purposes of
 7 1 sustainable communities projects.

one project specifically for a “green pilot” project in the community. The allocation was \$1,175,000 from the Revenue Bonds Capitals II Fund (RBC2) to the City of West Union for reconstruction of existing horizontal infrastructure to incorporate sustainable development practices. Also, there was \$30,000,000 in the I-JOBS II Program from the RBC2 that was for disaster prevention local infrastructure projects and cities and counties that applied smart planning principles and guidelines were eligible to apply; however, the projects themselves were not for the purpose of sustainable development practices.

7 2 Sec. 26. 2010 Iowa Acts, chapter 1184, section 1,
 7 3 subsection 1, paragraph c, unnumbered paragraph 1, is
 7 4 amended to read as follows:
 7 5 For the state’s share of support in conjunction
 7 6 with the city of Des Moines and local area businesses
 7 7 to provide a free shuttle service to the citizens
 7 8 of Iowa that includes transportation between the
 7 9 capitol complex and the downtown Des Moines area,
 7 10 notwithstanding section 8.57, subsection 6, paragraph
 7 11 “c”:
 7 12 \$ ~~200,000~~
 7 13 \$ 125,000

CODE: Deappropriates \$75,000 from the FY 2011 Rebuild Iowa Infrastructure Fund (RIIF) appropriation to the DAS for the State’s share of support for the D-Line Bus Service provided by the Des Moines Area Regional Transit (DART) Authority.

DETAIL: The D-Line shuttle service is provided by an agreement between the State, the City of Des Moines, and the Downtown Community Alliance with DART providing the service between downtown Des Moines, the East Village, and the Capitol Complex. Without the State subsidy, the portion of the route from the East Village around the Capitol Complex will be discontinued. In addition, the reduction will discontinue the Employee Free Ride Program that allowed State employees to ride the DART Authority buses for free with a valid employee badge and program sticker.

7 14 Sec. 27. EFFECTIVE UPON ENACTMENT. This division
 7 15 of this Act, being deemed of immediate importance,
 7 16 takes effect upon enactment.
 7 17 DIVISION VII
 7 18 REBUILD IOWA OFFICE

This Division is effective on enactment.

7 19 Sec. 28. Section 16.191, subsection 2, paragraph e,
 7 20 Code 2011, is amended to read as follows:
 7 21 e. The ~~executive director of the rebuild Iowa~~
 7 22 ~~office or the director’s designee until June 30, 2011,~~
 7 23 ~~and then the~~ administrator of the homeland security
 7 24 and emergency management division of the department of
 7 25 public defense or the administrator’s designee.

CODE: Eliminates a provision including the Executive Director of the Rebuild Iowa Office (RIO) on the I-JOBS Board.

DETAIL: See Section 34 for further explanation regarding elimination of RIO.

7 26 Sec. 29. Section 29C.20B, subsection 1, Code 2011,
 7 27 is amended to read as follows:
 7 28 1. The ~~rebuild Iowa office shall work with the~~
 7 29 department of human services and nonprofit, voluntary,
 7 30 and faith-based organizations active in disaster

CODE: Eliminates a provision including the RIO in administering Disaster Case Management.

DETAIL: See Section 34 for further explanation regarding elimination of RIO.

7 31 recovery and response in coordination with the homeland
 7 32 security and emergency management divisions shall
 7 33 work to establish a statewide system of disaster case
 7 34 management to be activated following the governor's
 7 35 proclamation of a disaster emergency or the declaration
 7 36 of a major disaster by the president of the United
 7 37 States for individual assistance purposes. Under
 7 38 the system, the department of human services shall
 7 39 coordinate case management services locally through
 7 40 local committees as established in each local emergency
 7 41 management commission's emergency plan. ~~Beginning~~
 7 42 ~~July 1, 2011, the department of human services shall~~
 7 43 ~~assume the duties of the rebuild Iowa office under this~~
 7 44 ~~subsection.~~

7 45 Sec. 30. Section 29C.20B, subsection 2, unnumbered
 7 46 paragraph 1, Code 2011, is amended to read as follows:
 7 47 The department of human services, in conjunction
 7 48 with ~~the rebuild Iowa office~~, the homeland security
 7 49 and emergency management division, and an Iowa
 7 50 representative to the national voluntary organizations
 8 1 active in disaster, shall adopt rules pursuant to
 8 2 chapter 17A to create coordination mechanisms and
 8 3 standards for the establishment and implementation of
 8 4 a statewide system of disaster case management which
 8 5 shall include at least all of the following:

8 6 Sec. 31. Section 103A.8C, subsection 1, Code 2011,
 8 7 is amended to read as follows:
 8 8 1. The commissioner, after consulting with
 8 9 and receiving recommendations from the department
 8 10 of public defense, and the department of natural
 8 11 resources, ~~and the rebuild Iowa office~~, shall adopt
 8 12 rules pursuant to chapter 17A specifying standards and
 8 13 requirements for design and construction of safe rooms
 8 14 and storm shelters. In developing these standards,
 8 15 the commissioner shall consider nationally recognized
 8 16 standards. The standards and requirements shall be
 8 17 incorporated into the state building code established
 8 18 in section 103A.7, but shall not be interpreted
 8 19 to require the inclusion of a safe room or storm
 8 20 shelter in a building construction project unless such
 8 21 inclusion is expressly required by another statute

CODE: Eliminates a provision including the RIO in administering Disaster Case Management.

DETAIL: See Section 34 for further explanation regarding elimination of RIO.

CODE: Eliminates a provision including the RIO in administering Safe Rooms and Storm Shelters.

DETAIL: See Section 34 for further explanation regarding elimination of RIO.

8 22 or by a federal statute or regulation. However,
 8 23 if a safe room or storm shelter is included in any
 8 24 building construction project which reaches the
 8 25 design development phase on or after January 1, 2011,
 8 26 compliance with the standards developed pursuant to
 8 27 this section shall be required.

8 28 Sec. 32. Section 466B.3, subsection 4, paragraph n,
 8 29 Code 2011, is amended by striking the paragraph.

CODE: Eliminates the Executive Director of the RIO as a member of the Water Resources Coordinating Council.

DETAIL: Technical change. See Section 34 for further explanation regarding elimination of RIO.

8 30 Sec. 33. 2009 Iowa Acts, chapter 169, section 10,
 8 31 subsection 6, is amended to read as follows:
 8 32 6. This section is repealed ~~June 30, 2011~~ on the
 8 33 effective date of this section of this 2011 Iowa Act.

CODE: Amends HF 64 (FY 2010 Disaster Assistance – Appropriations, Grants, and Administration Act) to change the sunset date for the RIO, from June 30, 2011, to the effective date of this legislation.

DETAIL: See Section 34 for further explanation regarding elimination of RIO.

8 34 Sec. 34. 2010 Iowa Acts, chapter 1189, section 28,
 8 35 is amended to read as follows:

8 36 SEC. 28.REBUILD IOWA OFFICE.

8 37 There is appropriated from the general fund of the
 8 38 state to the rebuild Iowa office for the fiscal year
 8 39 beginning July 1, 2010, and ending June 30, 2011, the
 8 40 following amount, or so much thereof as is necessary,
 8 41 to be used for the purposes designated:

8 42 For salaries, support, maintenance, and
 8 43 miscellaneous purposes, and for not more than the
 8 44 following full-time equivalent positions:

8 45 \$ ~~647,014~~
 8 46 \$ 431,014
 8 47 FTE 12.00

8 48 It is the intent of the general assembly that the
 8 49 rebuild Iowa office shall be repealed effective June
 8 50 30, 2011, and shall not receive an appropriation from
 9 1 the general fund of the state after that date.

CODE: Deappropriates \$192,562 from the FY 2011 General Fund appropriation to the RIO.

DETAIL: The FY 2011 appropriation was \$647,014. The FY 2011 mid-year reduction reduced the appropriation to RIO by \$23,438. The net reduction from this Section is \$192,562. The RIO has indicated that approximately \$150,000 of the General Fund appropriation could be reverted to the General Fund at the end of FY 2011. Additional savings could be achieved if the Office is eliminated prior to the end of FY 2011. If the RIO is eliminated before the end of FY 2011, the General Fund would save approximately \$39,000 for each month the Office is eliminated prior to the end of FY 2011.

9 2 Sec. 35. REBUILD IOWA OFFICE ELIMINATION —
 9 3 TRANSFER OF DUTIES. Beginning on the effective date
 9 4 of this division of this Act, the homeland security
 9 5 and emergency management division of the department of
 9 6 public defense shall assume all duties of the rebuild

Transfers the duties of the RIO to the Homeland Security and Emergency Management Division of the Department of Public Defense.

9 7 Iowa office.

9 8 Sec. 36. REBUILD IOWA OFFICE ELIMINATION — JOINT
 9 9 APPROPRIATIONS SUBCOMMITTEE ON THE JUSTICE SYSTEM. The
 9 10 joint appropriations subcommittee on the justice system
 9 11 shall consult with the homeland security and emergency
 9 12 management division of the department of public defense
 9 13 and other relevant sources in proposing legislation
 9 14 identifying the appropriate state agencies to assume
 9 15 the duties of the rebuild Iowa office.

Directs the Justice System Appropriations Subcommittee to consult with the Homeland Security and Emergency Management Division of the Department of Public Defense to propose legislation identifying State agencies to assume duties of RIO.

9 16 Sec. 37. EFFECTIVE UPON ENACTMENT. This division
 9 17 of this Act, being deemed of immediate importance,
 9 18 takes effect upon enactment.
 9 19 DIVISION VIII
 9 20 CORRECTIVE PROVISIONS
 9 21 EARLY CHILDHOOD IOWA INITIATIVE

This Division is effective on enactment.

9 22 Sec. 38. 2010 Iowa Acts, chapter 1031, section 310,
 9 23 is amended by adding the following new subsection:
 9 24 5. a. References to community empowerment areas
 9 25 in 2010 Iowa Acts, shall be deemed to instead refer to
 9 26 early childhood Iowa areas, including but not limited
 9 27 to such references made in the following provisions:
 9 28 (1) 2010 Iowa Acts, chapter 1183, section 6,
 9 29 subsection 10, paragraph “c”.
 9 30 (2) 2010 Iowa Acts, chapter 1192, section 2,
 9 31 subsection 4, paragraph “a”.
 9 32 (3) 2010 Iowa Acts, chapter 1192, section 6,
 9 33 subsection 12.
 9 34 b. References to the Iowa empowerment fund and the
 9 35 school ready children grants account in 2010 Iowa Acts,
 9 36 shall be deemed to instead refer to the early childhood
 9 37 Iowa fund and the comparable account within that fund,
 9 38 including but not limited to such references made in
 9 39 the following provisions:2010 Iowa Acts, chapter
 9 40 1183, section 6, subsections 10, 11, and 12.
 9 41 UNEMPLOYMENT COMPENSATION PROGRAM REFERENCE

CODE: Corrective provisions to change references from Community Empowerment to Early Childhood Iowa Initiative.

9 42 Sec. 39. 2010 Iowa Acts, chapter 1188, section 22,
 9 43 is amended to read as follows:
 9 44 SEC. 22.UNEMPLOYMENT COMPENSATION
 9 45 PROGRAM. Notwithstanding section 96.9, subsection

CODE: Corrective provision to permit expenditure of funds in the Unemployment Compensation Reserve Fund without specifying the amount for each purpose.

9 46 4, paragraph "a", moneys credited to the state by
 9 47 the secretary of the treasury of the United States
 9 48 pursuant to section 903 of the Social Security Act
 9 49 are appropriated to the department of workforce
 9 50 development and shall be used by the department for the
 10 1 administration of the unemployment compensation program
 10 2 only. This appropriation shall not apply to any fiscal
 10 3 year beginning after December 31, ~~2009~~2010.

10 4 DIVISION IX

10 5 GOVERNMENT EFFICIENCY MEASURES

10 6 Sec. 40. PRESCRIPTION DRUG PURCHASING. The
 10 7 standing committees on human resources of the
 10 8 senate and house of representatives and the joint
 10 9 appropriations subcommittee on health and human
 10 10 services shall consult with appropriate parties in
 10 11 developing a plan to achieve significant costs savings
 10 12 by implementing a sole source contract or other means
 10 13 of consolidating pharmacy services and prescription
 10 14 drug purchasing for state employees, Medicaid program
 10 15 recipients, patients at state institutions, inmates at
 10 16 correctional facilities, and other persons for whom
 10 17 the state pays a significant portion of prescription
 10 18 drug costs. The plan shall be submitted in the form
 10 19 of proposed legislation for consideration by the
 10 20 Eighty-fourth General Assembly, 2011 Session.

Requires the Senate and House Human Resources Committees and the Health and Human Services Appropriations Subcommittee to create a plan to consolidate pharmacy services and prescription drug purchasing for persons to reduce State costs. Requires the plan to be submitted in bill draft form for consideration by the 2011 General Assembly.

DETAIL: Potential savings or cost reductions or containments are not available. Senate File 2088 (Government Reorganization and Efficiency Act) required the DHS, the DOC, the DPH, and the DOM to work together to create pharmaceutical efficiencies. To date, none of the agencies have met. These agencies operate using different funding streams (different federal, state, county funds, and manufacturer rebates for certain prescription drugs in the Medicaid Program) and different federal oversight authorities (U.S. Department of Health and Human Services, U.S. Department of Justice – and federal court orders). The DOC and the DHS also use different formularies – for example the DOC relies on generics. The DHS uses brand names due to financial rebates that are not available to entities outside the Medicaid Program.

10 21 Sec. 41. Section 8.51, Code 2011, is amended to
 10 22 read as follows:

10 23 ~~8.51 Fiscal year of political~~Political subdivisions
 10 24 ~~_____ fiscal year _____ unexpended funds.~~

10 25 1. The fiscal year of cities, counties, and other
 10 26 political subdivisions of the state shall begin July 1
 10 27 and end the following June 30. For the purpose of this
 10 28 section, the term political subdivision includes school
 10 29 districts.

10 30 2. Each department that provides state funding to
 10 31 a political subdivision of the state shall annually
 10 32 review the statutory and regulatory requirements
 10 33 applicable to the political subdivision's receipt

CODE: Requires State departments and agencies that provide State funding to local governments to annually review the statutory and regulatory requirements related to providing the funds and determine any barriers to recovery of unencumbered or unobligated funds. Requires Departments to submit legislation to remove any recovery barriers in State law. If the barrier is in department rule or policy, requires the rule or policy to be amended to remove the barrier.

10 34 of the funding. The purpose of the review is to
 10 35 identify any barrier in statute or departmental rule
 10 36 or policy that would prevent recovery of any such
 10 37 state funding provided to a political subdivision that
 10 38 remains unencumbered or unobligated and the political
 10 39 subdivision no longer complies with requirements to
 10 40 receive the state funding. If an identified barrier
 10 41 exists in state law, the department shall propose
 10 42 legislation to the governor and general assembly to
 10 43 remove the barrier. If an identified barrier is in
 10 44 departmental rule or policy, the department shall amend
 10 45 the rule or policy to remove the barrier.

10 46 Sec. 42. EFFECTIVE UPON ENACTMENT. This division
 10 47 of this Act, being deemed of immediate importance,
 10 48 takes effect upon enactment.
 10 49 DIVISION X
 10 50 budget and tax rate database

This Division is effective on enactment.

11 1 Sec. 43. Section 8.6, Code 2011, is amended by
 11 2 adding the following new subsection:
 11 3 NEW SUBSECTION 9A. Budget and tax rate
 11 4 databases. To develop and make available to the public
 11 5 a searchable budget database and internet site as
 11 6 required under chapter 8G, division I, and to develop
 11 7 and make available to the public a searchable tax rate
 11 8 database and internet site as required under chapter
 11 9 8G, division II.

CODE: Requires the DOM to develop an online searchable budget database and internet site that is available to the public.

FISCAL IMPACT: This Division requires the Department of Management (DOM) to develop an online searchable budget database and an online searchable tax rate database. The databases will be developed in coordination with the Department of Administrative Services and the Department of Revenue. The identifiable costs of the requirements of Division X are estimated to be \$571,000 for the first year of development and implementation costs and \$123,000 each year thereafter for operational-related costs. Costs may be funded from the General Fund or from non-General Fund sources. This estimate does not include potential costs to the Regents universities.

11 10 Sec. 44. Section 8A.502, subsection 9, Code 2011,
 11 11 is amended by striking the subsection.

CODE: Repeals a requirement that the Department of Administrative Services (DAS) develop an online searchable budget database.

DETAIL: Senate File 2088 (Government Reorganization and Efficiency Act) included a requirement for DAS to implement an online searchable budget database.

11 12 Sec. 45. NEW SECTION 8G.1 Intent — findings.
 11 13 The general assembly finds that taxpayers should
 11 14 be able to easily access the details on how the state
 11 15 is spending their tax dollars and the performance

CODE: Specifies the intent of the General Assembly to direct the DOM to implement an online searchable budget database that details where tax dollars are expended and results that are achieved.

11 16 results achieved for those expenditures. Therefore,
 11 17 it is the intent of the general assembly to direct
 11 18 the department of management to create and maintain a
 11 19 searchable budget database and internet site detailing
 11 20 where tax dollars are expended, the purposes for which
 11 21 tax dollars are expended, and the results achieved for
 11 22 all taxpayer investments in state government.

11 23 Sec. 46. NEW SECTION 8G.2Short title.
 11 24 This subchapter shall be known as and may be cited
 11 25 as the "Taxpayer Transparency Act".

CODE: Establishes the title of Taxpayer Transparency Act and provides definitions of terms used in the establishment of an online searchable budget database.

11 26 Sec. 47. NEW SECTION 8G.3Definitions.

11 27 As used in this subchapter, unless the context
 11 28 otherwise requires:

11 29 1. "Agency" means a state department, office,
 11 30 board, commission, bureau, division, institution,
 11 31 or public institution of higher education. "Agency"
 11 32 includes individual state agencies and programs,
 11 33 as well as those programs and activities that are
 11 34 administered by or involve more than one agency.
 11 35 "Agency" includes all elective offices in the executive
 11 36 branch of government and the general assembly.
 11 37 "Agency" includes the judicial branch of state
 11 38 government.

11 39 2. "Director" means the director of the department
 11 40 of management.

11 41 3. "Entity" or "recipients" means any of the
 11 42 following:

- 11 43 a. A corporation.
- 11 44 b. An association.
- 11 45 c. An employee union.
- 11 46 d. A limited liability company.
- 11 47 e. A limited liability partnership.
- 11 48 f. Any other legal business entity, including
 11 49 nonprofit entities.
- 11 50 g. A grant recipient.
- 12 1 h. Contractors.
- 12 2 i. A county, city, school district, or other local
 12 3 government entity.

12 4 "Entity" or "recipients" does not include an
 12 5 individual recipient of state assistance. The
 12 6 department of management shall define by rule adopted

12 7 pursuant to chapter 17A the meaning of the term
 12 8 "individual recipient of state assistance".
 12 9 4. "Funding action or expenditure" includes details
 12 10 on the type of spending that is provided including but
 12 11 not limited to grants, contracts, and appropriations.
 12 12 "Funding action or expenditure" includes tax exemptions
 12 13 or credits. Where possible, an electronic link to
 12 14 the actual grants or contracts shall be provided.
 12 15 An electronic link shall be in a format that is a
 12 16 searchable document.
 12 17 5. "Funding source" means the state account or fund
 12 18 from which the expenditure is appropriated.
 12 19 6. "Searchable internet site" means an internet site
 12 20 that allows the public at no cost to search and compile
 12 21 the information identified in section 8G.4 and that
 12 22 provides such information in a format capable of being
 12 23 downloaded from the site to personal computers.
 12 24 7. "State audit or report" shall include any audit
 12 25 or report issued by the auditor of state, department of
 12 26 management, legislative services agency, legislative
 12 27 committee, or executive body relating to the entity or
 12 28 recipient of funds, the budget program or activity, or
 12 29 agency.
 12 30 8. "Tax exemption or credit" means an exclusion from
 12 31 the operation or collection of a tax imposed in this
 12 32 state. Tax exemption or credit includes tax credits,
 12 33 exemptions, deductions, and rebates. "Tax exemption or
 12 34 credit" also includes sales tax refunds if such refunds
 12 35 are applied for and granted as a form of financial
 12 36 assistance, including but not limited to the refunds
 12 37 allowed in sections 15.331A and 423.4.
 12 38 9. "Taxing jurisdiction" means a political
 12 39 subdivision of the state with the authority to levy
 12 40 taxes. Taxing jurisdiction includes but is not limited
 12 41 to a city, a county, a school district, and a township.

12 42 Sec. 48. NEW SECTION 8G.4Searchable budget
 12 43 database internet site created.

12 44 1. By January 1, 2013, the director shall develop
 12 45 and make publicly available a database internet
 12 46 site for searching, accessing, and processing data,
 12 47 including the data required in this section, for the
 12 48 most recent state budget. The internet site shall

CODE: Requires the DOM to develop an online searchable budget database by January 1, 2013, and make it publicly available. The site is to have the capabilities of searching, accessing, and processing data for the most recent State budget. Requires the internet site to be made available to the public at no cost. Information accessible is to include the following:

- Name of the recipient of State funds.

12 49 be developed in such a way that the information can
 12 50 be provided to other software applications, including
 13 1 internet software applications, in a manner and format
 13 2 that allows such software applications to access and
 13 3 interpret the data using the internal programming of
 13 4 the software applications.
 13 5 2. The searchable internet site developed pursuant
 13 6 to this section shall allow the public at no cost to
 13 7 search and compile the information provided pursuant to
 13 8 this subsection. Each state agency shall provide the
 13 9 following:
 13 10 a. Name of the entity or recipient of state funds.
 13 11 b. Amount of state funds expended.
 13 12 c. Funding or expending agency.
 13 13 d. Funding source.
 13 14 e. Budget program or activity of the expenditure.
 13 15 f. Descriptive purpose for the funding action or
 13 16 expenditure.
 13 17 g. Expected performance outcome for the funding
 13 18 action or expenditure, to the extent that such
 13 19 information is available and can be provided.
 13 20 h. Past performance outcomes achieved for the
 13 21 funding action or expenditure, to the extent that such
 13 22 information is available and can be provided.
 13 23 i. State audit or report relating to the entity
 13 24 or recipient of state funds or the budget program or
 13 25 activity or agency.
 13 26 j. Any other relevant information specified by the
 13 27 director.
 13 28 3. a. In providing information pursuant to this
 13 29 section on tax exemptions or credits, the department of
 13 30 revenue shall do the following:
 13 31 (1) Provide aggregate information for those tax
 13 32 exemptions or credits that are claimed by individual
 13 33 taxpayers.
 13 34 (2) Provide the information described in subsection
 13 35 2 for those tax exemptions or credits that are awarded
 13 36 by an agency.
 13 37 (3) Adhere to all applicable confidentiality
 13 38 provisions to the extent possible while complying with
 13 39 the requirements of this section.
 13 40 b. An agency awarding tax exemptions or credits
 13 41 shall provide to the department of revenue any

- Amount of State funds expended.
- Name of the State agency.
- Funding source.
- Description of the expenditure.
- Expected and past performance outcomes.
- Audit reports of State agencies.
- Other relevant information as determine by the Director of the DOM.

Requires the Department of Revenue to provide information on tax exemptions and tax credits that have been awarded. Requires application and adherence to all applicable federal and State confidentiality provisions.

13 42 information the department may request regarding such
13 43 exemptions or credits.

13 44 4. In addition to the information to be provided
13 45 pursuant to subsection 2, there shall be provided on
13 46 the searchable internet site all of the following:

13 47 a. A listing and description of awarded tax credits
13 48 claimed for the individual income tax, corporate income
13 49 tax, franchise tax, and insurance premiums tax. An
13 50 awarded tax credit is a tax credit allowed and claimed
14 1 through a state-authorized program. For each category
14 2 of tax the internet site shall list each of the awarded
14 3 tax credits applicable to it, the total amount of
14 4 that tax credit claimed, and the number of taxpayers
14 5 claiming the tax credit.

14 6 b. The estimated cost to the state of each of
14 7 the twenty sales tax exemptions that account for the
14 8 largest dollar amount share of sales tax exemptions
14 9 under section 423.3. The cost of each exemption shall
14 10 be listed by county and, in addition, stated as a per
14 11 capita amount for each county. This paragraph does not
14 12 apply to the tax exemptions pursuant to section 423.3,
14 13 subsections 2, 31, 39, 58, 73, and 85.

14 14 c. The information to be provided pursuant to
14 15 subsection 2 shall also be provided for entities or
14 16 recipients of the awarded tax credits or exemptions
14 17 described in this subsection.

14 18 5. In providing information pursuant to this
14 19 section on tax exemptions or tax credits, the
14 20 confidentiality provisions of Iowa law and federal law
14 21 shall apply and be adhered to.

14 22 6. This section does not apply to local
14 23 governments.

14 24 Sec. 49. NEW SECTION 8G.5Internet site updates.

14 25 1. Effective July 1, 2013, the internet site shall
14 26 be updated regularly as new data and information become
14 27 available, but shall be updated no less frequently than
14 28 annually within thirty days following the close of
14 29 the state fiscal year. In addition, the director may
14 30 update the internet site as new data becomes available.
14 31 All agencies shall provide to the director data that
14 32 is required to be included on the internet site not
14 33 later than thirty days after the data becomes available

CODE: As of July 1, 2013, requires the DOM to update the internet site as new data and information becomes available. Requires all data added to the internet site to remain accessible to the public for a minimum of ten years.

14 34 to the agency. The director shall provide guidance
 14 35 to agency heads or the governing body of an agency to
 14 36 ensure compliance with this section.

14 37 2. By January 1, 2014, the director shall add data
 14 38 for the previous budgets to the internet site. Data
 14 39 for previous fiscal years may be added as it becomes
 14 40 available and as time permits. The director shall
 14 41 ensure that all data added to the internet site remain
 14 42 accessible to the public for a minimum of ten years.

14 43 Sec. 50. NEW SECTION 8G.6Noncompliance.
 14 44 The director shall not be considered in compliance
 14 45 with this subchapter if the data required for the
 14 46 internet site is not available in a searchable manner
 14 47 and capable of being compiled or if the public is
 14 48 redirected to other government internet sites unless
 14 49 each of those sites displays information from all
 14 50 agencies and each category of information required can
 15 1 be searched electronically by field in a single search.

CODE: Specifies that the Director of the DOM is not to be considered in compliance with the requirements of these Code provisions if the data required for the internet site is not available in a searchable manner and capable of being compiled or if the public is redirected to other government internet sites unless each of those sites displays information from all agencies and each category of information required can be searched electronically by field in a single search.

15 2 Sec. 51. NEW SECTION 8G.10Intent — findings.
 15 3 The general assembly finds that increasing
 15 4 the ease of public access to state and local tax
 15 5 rates, particularly where the rates are currently
 15 6 available from disparate government sources and are
 15 7 difficult for the public to collect and efficiently
 15 8 aggregate, significantly contributes to governmental
 15 9 accountability, public participation, and the
 15 10 understanding of the cost of government services.
 15 11 Therefore, it is the intent of the general assembly to
 15 12 direct the department of management, in consultation
 15 13 with the department of revenue, to create and maintain
 15 14 a searchable database and internet site of each tax
 15 15 rate for all taxing jurisdictions in the state to make
 15 16 citizen access to state and local tax rates as open,
 15 17 transparent, and publicly accessible as is feasible.

CODE: Specifies the intent of the General Assembly to direct the DOM, in consultation with the Department of Revenue, to create and maintain a searchable database and internet site of each tax rate for all taxing jurisdictions in the State to make citizen access to State and local tax rates as open, transparent, and publicly accessible as is feasible.

15 18 Sec. 52. NEW SECTION 8G.11Short title.
 15 19 This subchapter shall be known and cited as the
 15 20 "Taxation Disclosure Act".

15 21 Sec. 53. NEW SECTION 8G.12Tax rate database.
 15 22 1.Searchable tax rate database. By January 1,

CODE: Requires the DOM, in consultation with the Department of Revenue, to develop an online searchable tax rate database by January 1, 2012. The

15 23 2012, the department of management, in consultation
 15 24 with the department of revenue, shall make publicly
 15 25 available on an internet site a searchable database
 15 26 of all tax rates in the state for each taxing
 15 27 jurisdiction. The information shall include all
 15 28 applicable tax types imposed in the taxing jurisdiction
 15 29 and shall be organized, presented, and accessible, to
 15 30 the extent possible, by county, city, and physical
 15 31 address for each residency or business. Individual tax
 15 32 levies shall be further specified within each tax rate.
 15 33 2.Geographical tax rate map. In addition to
 15 34 searching for tax rates in the manner described
 15 35 in subsection 1, searches shall be accommodated by
 15 36 a geographical tax rate map of the state that is
 15 37 capable of being displayed with a level of specificity
 15 38 corresponding to each taxing jurisdiction.
 15 39 3.Individual tax rate calculator. Tax rate
 15 40 calculators shall be provided on the searchable
 15 41 database to allow citizens and businesses to calculate
 15 42 taxes based on the location of the citizen or business.
 15 43 Calculation capability shall be provided at a minimum
 15 44 for property, sales, use, income, vehicle, and business
 15 45 taxes and shall be specific to the rate for the taxing
 15 46 jurisdiction identified by the citizen or business.

15 47 Sec. 54. NEW SECTION 8G.13Updating database.
 15 48 To facilitate the department of management’s efforts
 15 49 in creating and maintaining a searchable database of
 15 50 the taxes identified in section 8G.12, subsection 3,
 16 1 for all taxing jurisdictions in the state, each taxing
 16 2 jurisdiction may annually be required to report its tax
 16 3 rates to the department of management or the department
 16 4 of revenue and shall report any changes to its tax
 16 5 rates within thirty days of the change.
 16 6 2Title page, by striking lines 1 through 5 and
 16 7 inserting An Act relating to public funding and
 16 8 regulatory matters and revising appropriations and
 16 9 including effective and other applicability date
 16 10 provisions, and making penalties applicable.
 16 11 3By renumbering as necessary.

16
 16
 16

site is to include the following:

- All tax rates in the State for each taxing jurisdiction.
- A geographical tax rate map.
- Individual tax rate calculator to allow for the calculation of taxes based on location for property, sales, use, income, vehicle, and business taxes.

CODE: Allows the DOM to require all taxing jurisdictions in the State to annually report tax rates to the DOM or the Department of Revenue and report any tax rate changes within 30 days of the change.