

# **Appropriation Adjustments Act House File 45**

Last Action:

**Final Action**

February 21, 2011

**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 at <http://www.legis.iowa.gov/LSAReports/noba.aspx>

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**FUNDING SUMMARY**

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- House File 45 reduces FY 2011 General Fund appropriations by \$1.7 million and other fund appropriations by \$4.3 million. Page 1, Line 1

**MAJOR INCREASES, DECREASES, OR TRANSFERS OF EXISTING PROGRAMS**

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- Restricts the amount that State agencies are allowed to spend from the FY 2011 appropriations for certain expenditure classes, excluding federal funds, to 50.0% of the unexpended amount that has been budgeted for each appropriation as of the effective date of this Act. This requirement applies to all Executive Branch agencies except for the Board of Regents institutions. Page 1, Line 9

FISCAL IMPACT: This provision reduced General Fund appropriations by \$1,482,800 and non-General Fund appropriations by \$4,095,722 for FY 2011.

- Deappropriates \$59,000 from the FY 2011 General Fund appropriation to the Department of Education for general administration. Page 6, Line 34
- Deappropriates \$155,000 from the FY 2010 Human Services Reinvestment Fund appropriation to the Legislative Health Care Commission. Page 8, Line 23
- Deappropriates \$75,000 from the FY 2011 Rebuild Iowa Infrastructure Fund (RIIF) appropriation to the Department of Administrative Services (DAS) for the State's share of support for the D-Line Bus Service provided by the Des Moines Area Regional Transit (DART) Authority. Page 9, Line 26
- Deappropriates \$150,000 from the FY 2011 General Fund appropriation to the Rebuild Iowa Office. Page 11, Line 25

**STUDIES AND INTENT LANGUAGE**

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- Prohibits the Legislative Branch from providing group health insurance coverage for employees that is not available to Executive Branch employees. Page 1, Line 3
- 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 Act through the close of FY 2011. Requires the Executive Council to adopt waiver criteria based on importance of the travel to fulfilling Page 2, Line 17

required duties of a department and other specified criteria.

- 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. Page 2, Line 29
- Directs the Administration and Regulation Appropriations Subcommittee to develop and implement a plan to sell the DAS Motor Pool vehicles in Polk County and consider leasing through a private entity if it is significantly less costly than maintaining the current system. Page 3, Line 29
- Specifies that DAS is the sole department authorized to operate a pool of passenger vehicles for State agencies in Polk County and prohibits the DAS from purchasing new passenger vehicles for the pool for the remainder of FY 2011. Page 4, Line 12
- Requires the Iowa Technology and Telecommunications Commission (ITTC) to implement a Request for Proposal (RFP) process to sell or lease the Iowa Communications Network (ICN) and prohibits public funds from being used to purchase the ICN. Requires the ITTC to submit quarterly reports to the General Assembly concerning progress of the sale or lease of the ICN. Page 5, Line 3
- Requires the State Library to limit FY 2011 expenditures for library acquisitions, including digital materials, to 50.0% of the unexpended, unencumbered acquisitions budget as of the effective date of this Act. Page 7, Line 8
- Limits professional development assignments (PDAs) to 3.0% of eligible faculty at the three Board of Regents universities. Page 7, Line 22
- 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. Page 8, Line 9
- Restricts the Department of Transportation (DOT) from paying for wildflowers and other plants intended for aesthetic purposes for the remainder of FY 2011. Page 9, Line 10
- 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 Legislative Session for purposes of sustainable communities projects by April 4, 2011, and provide it to the House and Senate Appropriations Committees. Page 9, Line 16
- Directs the Justice System Appropriations Subcommittee to consult with the Homeland Security and Page 12, Line 8

Emergency Management Division (HSEMD) of the Department of Public Defense to propose legislation identifying State agencies to assume duties of Rebuild Iowa Office (RIO).

**SIGNIFICANT CODE CHANGES**

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- 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. Page 3, Line 9
- Prohibits an Executive Branch agency from using public funds to represent the agency relative to legislation being considered by the General Assembly. Page 3, Line 16
- Prohibits the DAS from terminating a lease for office space if the termination results in contract damages or penalties. Page 5, Line 19
- Prohibits the DOT from renewing the State's membership in the North America's Corridor Coalition beginning in FY 2012. Page 6, Line 21
- Repeals the Generation Iowa Commission. Page 6, Line 28
- Requires the Department of Human Services to apply all residency eligibility restrictions required by federal and State law. Page 8, Line 3
- Requires State departments that provide State funding to political subdivisions to annually review the funding requirements. Requires a department to propose legislation or rule changes to remove any barriers that may exist that would prohibit a political subdivision from continuing to receive State funding through the department. Page 13, Line 17
- Requires the Department of Management to develop an online searchable budget and tax rate 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. Page 14, Line 9

**EFFECTIVE AND ENACTMENT DATES**

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- *Governor's Veto*
  - The Governor vetoed Section 21 extending the sunset of the Legislative Health Care Coverage Commission, Page 8, Line 19

**EXECUTIVE SUMMARY**  
APPROPRIATION ADJUSTMENTS ACT

indicating there was no need to extend the final date already provided in current law, given the decrease in funding for the Commission.

- This Act was approved by the General Assembly on February 21, 2011, and item vetoed and signed by the Governor on March 7, 2011.

Page 21, Line 23

House File 45 provides for the following changes to the Code of Iowa.

Page #	Line #	Bill Section	Action	Code Section	Description
3	1	3	Add	7E.3.5	
3	8	4	Add	68B.8.u1	
4	38	9	Amend	8A.321.6.a	
5	15	11	Amend	15.108.5.c	
5	39	13	Repeal	15.421	
6	41	19	Add	217.6.u1	
8	29	28	Amend	16.191.2.e	
8	36	29	Amend	29C.20B.1	
9	10	30	Amend	29C.20B.2.u1	
9	20	31	Amend	103A.8C.1	
11	15	37	Amend	8.51	
11	42	39	Add	8.6	
12	7	40	Strike	8A.502.9	
12	9	41	New	8G.1	
12	19	42	New	8G.2	
12	22	43	New	8G.3	
13	40	44	New	8G.4	
16	2	45	New	8G.5	
16	19	46	New	8G.6	
16	27	47	New	8G.10	
16	41	48	New	8G.11	
17	1	49	New	8G.12	
17	17	50	New	8G.13	
17	25	51	Amend	422.20.3.a	
17	36	52	Amend	422.72.3.a	

PG LN		Explanation
1 1	DIVISION I	
1 2	UNIFORM PROVISIONS	
1 3	Section 1. LEGISLATIVE GROUP HEALTH PLANS. The group health	Prohibits Legislative Branch employee group health insurance from providing additional benefits, lower costs, or other enhancements that are not available to Executive Branch employees.
1 4	insurance coverage available to members and employees of the	
1 5	general assembly on or after the effective date of this section	
1 6	shall not provide for additional coverage benefits, lower	
1 7	costs, or other enhancements that are unavailable to officials	
1 8	and employees of the executive branch of state government.	
1 9	Sec. 2. STATE AGENCY OFFICE SUPPLIES PURCHASE, EQUIPMENT	
1 10	PURCHASES, PRINTING AND BINDING, AND MARKETING.	
1 11	1. For the purposes of this section, "department" means the	Defines "department" for purposes of implementing the budget reduction requirements in this Section. The term department refers to all Executive Branch agencies.
1 12	same as defined in section 8.2.	
		NOTE: Section 2.6 of this Act exempts the Board of Regents and institutions under its purview from the requirements of this Section.
2 1	2. a. For the period beginning on the effective date of	Restricts the amount that State agencies are allowed to spend from their FY 2011 appropriations, excluding federal funds, for the following expenditure classes: <ul style="list-style-type: none"> <li>• Office Supplies</li> <li>• Equipment</li> <li>• Printing and Binding</li> <li>• Marketing</li> </ul> <p>The limitation on these expenditures is as follows: For the period beginning on the effective date of the Act 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.</p> <p>DETAIL: The requirements in this Section reduced General Fund appropriations by \$1,482,800 and non-General Fund appropriations by \$4,095,722 for FY 2011.</p>
2 2	this section through the close of the fiscal year ending on	
2 3	June 30, 2011, each state department shall be subject to a	
2 4	limitation on expenditures made on or after the effective date	
2 5	of this section for office supplies, purchases of equipment,	
2 6	office equipment, and equipment noninventory, printing and	
2 7	binding, and marketing in accordance with this section.	
2 8	b. The limitation shall be equal to 50 percent of the	
2 9	unexpended or unencumbered amount that a department has	
2 10	budgeted or otherwise designated for purposes of office	
2 11	supplies, purchases of equipment, office equipment, and	
2 12	equipment noninventory, printing and binding, and marketing	
2 13	from the appropriations made from all sources other than	
2 14	federal funds for the fiscal year beginning July 1, 2010, and	
2 15	ending June 30, 2011, to the department from all sources, as of	
2 16	the effective date of this section.	
2 17	3. For the period beginning on the effective date of this	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 Act through the close of FY 2011. 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
2 18	section through the close of the fiscal year ending on June 30,	
2 19	2011, out-of-state travel by an employee of a department, which	
2 20	travel is funded in whole or in part by an appropriation from a	
2 21	source other than federal funds, shall not be authorized unless	
2 22	a waiver for the travel is approved by the executive council.	

2 23 The executive council shall adopt waiver criteria based on the  
2 24 relative importance of the travel to fulfilling statutorily  
2 25 required duties, the potential for the travel to bring cost  
2 26 savings or enhanced revenues for the state, and other means  
2 27 to determine whether the benefit or potential benefit of the  
2 28 travel significantly outweighs the potential cost.

2 29 4. The committees on appropriations of the senate and  
2 30 house of representatives shall recommend legislation applying  
2 31 a directive for the executive branch to implement a master  
2 32 marketing contract for state agencies that commences on or  
2 33 before July 1, 2011.

2 34 5. The appropriations to which the expenditure reductions  
2 35 required by this section are attributed shall be reduced by the  
3 1 amount of the expenditure reductions. Within 30 days of the  
3 2 enactment date of this section, the department of management  
3 3 shall apply such appropriation reductions and shall submit a  
3 4 report to the general assembly and legislative services agency  
3 5 itemizing the expenditure and appropriation reductions applied.

3 6 6. This section is not applicable to the state board of  
3 7 regents and the institutions under the control of the state  
3 8 board.

3 9 Sec. 3. Section 7E.3, Code 2011, is amended by adding the  
3 10 following new subsection:  
3 11 NEW SUBSECTION 5. ADULTS NOT LAWFULLY PRESENT. Unless  
3 12 expressly authorized by federal or state law, ensure that the  
3 13 public benefits administered by the department or independent  
3 14 agency are not provided to persons who are not lawfully present  
3 15 in the United States.

3 16 Sec. 4. Section 68B.8, Code 2011, is amended by adding the  
3 17 following new unnumbered paragraph:  
3 18 NEW UNNUMBERED PARAGRAPH A state agency of the executive  
3 19 branch of state government shall not employ a person through  
3 20 the use of its public funds whose position with the agency is  
3 21 primarily representing the agency relative to the passage,  
3 22 defeat, approval, or modification of legislation that is being  
3 23 considered by the general assembly.

3 24 Sec. 5. EFFECTIVE UPON ENACTMENT. This division of this  
3 25 Act, being deemed of immediate importance, takes effect upon  
3 26 enactment.

3 27 DIVISION II  
3 28 ADMINISTRATION AND REGULATION

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.

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 Act 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.

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

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 Executive Branch agency from using public funds to represent the agency relative to legislation being considered by the General Assembly.

This Division is effective on enactment.

3 29 Sec. 6. JOINT APPROPRIATIONS SUBCOMMITTEE ON ADMINISTRATION  
3 30 AND REGULATION REQUIREMENTS. If the joint appropriations  
3 31 subcommittee on administration and regulation determines  
3 32 one or both of the options described in subsections 1 and 2  
3 33 are significantly less costly than maintaining the current  
3 34 system, the joint subcommittee shall develop and shall submit  
3 35 recommended implementation provisions to the general assembly's  
4 1 committees on appropriations in proposed legislation concerning  
4 2 one or both of the following:  
4 3 1. Eliminating and selling the pool of state-owned  
4 4 passenger vehicles located in Polk county for temporary  
4 5 assignment to multiple drivers of a department or agency that  
4 6 is located within Polk county. The recommendations shall not  
4 7 encompass vehicles assigned for law enforcement purposes or for  
4 8 specialized use by the department of natural resources.  
4 9 2. Outsourcing state vehicle leasing through a private  
4 10 entity to fill the needs addressed by the vehicles subject to  
4 11 sale under subsection 1.

4 12 Sec. 7. DEPARTMENT OF ADMINISTRATIVE SERVICES —  
4 13 STATE-OWNED PASSENGER VEHICLES.

4 14 1. Consistent with the requirements of section 8A.361, for  
4 15 the period beginning on the effective date of this section  
4 16 and ending June 30, 2011, the department of administrative  
4 17 services shall be the sole department authorized to operate a  
4 18 pool of passenger vehicles located in Polk county for temporary  
4 19 assignment to multiple drivers of a state department or agency  
4 20 that is located within Polk county. For that period, the  
4 21 department shall not purchase new passenger vehicles for the  
4 22 pool. The department shall continue to be the sole department  
4 23 authorized to operate a pool of passenger vehicles as provided  
4 24 under this section until a date specified in a later enactment,  
4 25 or the end date of the period, whichever is later.

4 26 2. For purposes of this section, "passenger vehicles"  
4 27 means United States environmental protection agency designated  
4 28 compact sedans, compact wagons, midsize sedans, midsize  
4 29 wagons, full-size sedans, and passenger minivans. "Passenger  
4 30 vehicles" does not mean utility vehicles, vans other than  
4 31 passenger minivans, fire trucks, ambulances, motor homes,  
4 32 buses, medium-duty and heavy-duty trucks, heavy construction  
4 33 equipment, and other highway maintenance vehicles, vehicles  
4 34 assigned for law enforcement purposes, vehicles assigned for  
4 35 specialized use by the department of natural resources, and any  
5 1 other classes of vehicles of limited application approved by  
5 2 the director of the department of administrative services.

5 3 Sec. 8. SALE OR LEASE OF IOWA COMMUNICATIONS NETWORK. The  
5 4 Iowa telecommunications and technology commission shall  
5 5 implement a request for proposals process to sell or lease the

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.

NOTE: House File 646 (FY 2012 Administration and Regulation Appropriations Act) included a provision that allows the DAS to lease vehicles from a private entity in locations throughout the State where the Department determines that it is economically feasible.

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 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.

Requires the Iowa Technology and Telecommunications Commission (ITTC) to implement a Request for Proposal (RFP) process to sell or lease the Iowa Communications Network (ICN) and prohibits public

5 6 Iowa communications network. The request for proposals shall  
5 7 provide for the sale to be concluded or the lease to commence  
5 8 during the fiscal year beginning July 1, 2011. The commission  
5 9 shall condition the sale or lease of the Iowa communications  
5 10 network with terms that will allow existing authorized users of  
5 11 the network to continue such use at a lower overall long-term  
5 12 cost when compared to the anticipated operation and maintenance  
5 13 costs if state ownership and control were to continue. Public  
5 14 funds shall not be used to secure the purchase of the network.  
5 15 The commission shall submit periodic status reports to the  
5 16 general assembly at three-month intervals, beginning on October  
5 17 1, 2011, regarding progress made toward selling or leasing the  
5 18 network.

5 19 Sec. 9. Section 8A.321, subsection 6, paragraph a, Code  
5 20 2011, is amended to read as follows:

5 21 a. Lease all buildings and office space necessary to  
5 22 carry out the provisions of this subchapter or necessary for  
5 23 the proper functioning of any state agency at the seat of  
5 24 government. For state agencies at the seat of government, the  
5 25 director may lease buildings and office space in Polk county  
5 26 or in a county contiguous to Polk county. If no specific  
5 27 appropriation has been made, the proposed lease shall be  
5 28 submitted to the executive council for approval. The cost of  
5 29 any lease for which no specific appropriation has been made  
5 30 shall be paid from the fund provided in section 7D.29. An  
5 31 office space lease shall not be terminated at a time when  
5 32 either contract damages or early termination penalties may be  
5 33 applicable for doing so.

5 34 Sec. 10. EFFECTIVE UPON ENACTMENT. This division of this  
5 35 Act, being deemed of immediate importance, takes effect upon  
6 1 enactment.

6 2 DIVISION III  
6 3 ECONOMIC DEVELOPMENT

6 4 Sec. 11. Section 15.108, subsection 5, paragraph c, Code  
6 5 2011, is amended to read as follows:

6 6 c. Coordinate and develop with the department of  
6 7 transportation, the department of natural resources, the  
6 8 department of cultural affairs, ~~the generation Iowa commission,~~  
6 9 the vision Iowa board, other state agencies, and local and  
6 10 regional entities public interpretation, marketing, and  
6 11 education programs that encourage Iowans and out-of-state  
6 12 visitors to participate in the recreational and leisure  
6 13 opportunities available in Iowa. The department shall  
6 14 establish and administer a program that helps connect both  
6 15 Iowa residents and residents of other states to new and

funds from being used to purchase the ICN. Requires the ITTC to submit quarterly reports to the General Assembly concerning progress of the sale or lease of the ICN.

Prohibits the DAS from terminating a lease for office space if the termination results in contract damages or penalties.

This Division is effective on enactment.

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

DETAIL: Section 13 of this Act repeals the Generation Iowa Commission.

6 16 existing Iowa experiences as a means to enhance the economic,  
6 17 social, and cultural well-being of the state. The program  
6 18 shall include a broad range of new opportunities, both rural  
6 19 and urban, including main street destinations, green space  
6 20 initiatives, and artistic and cultural attractions.

6 21 Sec. 12. 2010 Iowa Acts, chapter 1186, section 1, subsection  
6 22 11, is amended to read as follows:

6 23 11. For membership in North America's supercorridor  
6 24 coalition:  
6 25 ..... \$ 50,000  
6 26 Beginning July 1, 2011, the department shall not renew  
6 27 membership in North America's supercorridor coalition.

6 28 Sec. 13. REPEAL. Section 15.421, Code 2011, is repealed.

6 29 Sec. 14. EFFECTIVE UPON ENACTMENT. This division of this  
6 30 Act, being deemed of immediate importance, takes effect upon  
6 31 enactment.

6 32 DIVISION IV  
6 33 EDUCATION

6 34 Sec. 15. 2010 Iowa Acts, chapter 1183, section 6, subsection  
6 35 1, is amended to read as follows:

7 1 1. GENERAL ADMINISTRATION  
7 2 For salaries, support, maintenance, miscellaneous purposes,  
7 3 and for not more than the following full-time equivalent  
7 4 positions:  
7 5 ..... \$ ~~7,096,482~~  
7 6 ..... 7,037,482  
7 7 ..... FTEs 83.67

7 8 Sec. 16. LIBRARY ACQUISITION FUNDING — DEPARTMENT OF  
7 9 EDUCATION — STATE LIBRARY.

7 10 1. For the period beginning on the effective date of this  
7 11 section through the close of the fiscal year ending on June  
7 12 30, 2011, the department of education shall be subject to a  
7 13 limitation on expenditures made on or after the effective date  
7 14 of this section for library acquisitions at the state library  
7 15 including digital acquisitions.

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 DOT has received an annual appropriation of \$50,000 from the Road Use Tax Fund.

CODE: Repeals the Generation Iowa Commission.

DETAIL: 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.

This Division is effective on enactment.

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

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.

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.

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.

7 16 2. The limitation shall be equal to 50 percent of the  
7 17 unexpended or unencumbered amount that the department of  
7 18 education has budgeted or otherwise designated for purposes of  
7 19 library acquisitions, including digital acquisitions, from the  
7 20 appropriations made to the department from all sources, as of  
7 21 the effective date of this section.

7 22 Sec. 17. REGENTS UNIVERSITY LEAVE LIMITATION. For the  
7 23 period beginning on the effective date of this section and  
7 24 ending June 30, 2012, the state board of regents shall limit  
7 25 the number of leave of absence assignments granted pursuant to  
7 26 section 262.9, subsection 14, to not more than the equivalent  
7 27 of 3 percent of the faculty staff members employed at each  
7 28 of the institutions under the state board. In addition, the  
7 29 board shall establish policies and oversight to ensure that the  
7 30 assignments enhance the core mission of the institutions. The  
7 31 board shall annually prepare a report comparing each assignment  
7 32 proposal to the results received.

7 33 Sec. 18. EFFECTIVE UPON ENACTMENT. This division of this  
7 34 Act, being deemed of immediate importance, takes effect upon  
7 35 enactment.

8 1 DIVISION V  
8 2 HEALTH AND HUMAN SERVICES

8 3 Sec. 19. Section 217.6, Code 2011, is amended by adding the  
8 4 following new unnumbered paragraph:  
8 5 NEW UNNUMBERED PARAGRAPH The rules and regulations  
8 6 adopted for the public benefits and programs administered by  
8 7 the department of human services shall apply the residency  
8 8 eligibility restrictions required by federal and state law.

8 9 Sec. 20. DEPARTMENT ON AGING — PLAN FOR REDUCTION IN  
8 10 NUMBER OF AREA AGENCIES ON AGING. The department on aging  
8 11 shall develop a plan for reducing the number of area agencies  
8 12 on aging in the state, to be effective beginning July 1, 2012.  
8 13 The department shall submit the plan to the standing committees  
8 14 on human resources of the senate and house of representatives  
8 15 and the joint appropriations subcommittee on health and human  
8 16 services on or before December 15, 2011.

8 17 LEGISLATIVE HEALTH CARE

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 three 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 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 PDAs of approximately \$1,700,000.

This Division is effective on enactment.

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 DHS 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.

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

DETAIL: There are currently 13 Area Agencies on Aging. The fiscal impact for this Section is unknown until there is a plan available to

8 19 Sec. 21. 2009 Iowa Acts, chapter 118, section 1, subsection  
8 20 11, is amended to read as follows:

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

8 21 11. This section is repealed on ~~December 31, 2011~~ July 1,  
8 22 2013.

VETOED: The Governor vetoed this Section, indicating that since the final date had already been provided in current law and the funding decreased, there was no reason to extend the sunset.

8 23 Sec. 22. 2009 Iowa Acts, chapter 183, section 65, subsection  
8 24 3, is amended to read as follows:

CODE: Deappropriates \$155,000 from the FY 2010 Human Services Reinvestment Fund appropriation to the Legislative Health Care Commission.

8 25 3. There is appropriated from the human services  
8 26 reinvestment fund for the fiscal year beginning July 1, 2009,  
8 27 and ending June 30, 2010, the following amount to be used for  
8 28 the following designated purpose:

8 29 For the legislative services agency to be used for costs  
8 30 associated with the legislative health care coverage commission  
8 31 created in 2009 Iowa Acts, Senate File 389, if enacted, or a  
8 32 similar legislative commission:

8 33 ..... \$ 315,000  
8 34 160,000

8 35 Notwithstanding section 8.33, moneys appropriated in this  
9 1 subsection that remain unencumbered or unobligated at the close  
9 2 of the fiscal year shall not revert but shall remain available  
9 3 for expenditure for the purposes designated until the close of  
9 4 the fiscal year that begins July 1, 2010.

9 5 Sec. 23. EFFECTIVE UPON ENACTMENT. This division of this  
9 6 Act, being deemed of immediate importance, takes effect upon  
9 7 enactment.

This Division is effective on enactment.

9 8 DIVISION VI  
9 9 INFRASTRUCTURE AND TRANSPORTATION

9 10 Sec. 24. WILDFLOWERS. For the period beginning on the  
9 11 effective date of this section through the close of the fiscal  
9 12 year ending June 30, 2011, the department of transportation  
9 13 shall only pay for wildflowers or other aesthetic plantings  
9 14 when justified to prevent erosion or control weed growth, and  
9 15 to reduce maintenance costs.

Restricts the DOT from paying for wildflowers and other plants intended for aesthetic purposes from the time of enactment of this Act 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. Generally, the 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 for the remainder of the fiscal year are estimated to be

9 16 Sec. 25. SUSTAINABLE COMMUNITIES — JOINT APPROPRIATIONS  
9 17 SUBCOMMITTEE ON TRANSPORTATION, INFRASTRUCTURE, AND  
9 18 CAPITALS. The joint appropriations subcommittee on  
9 19 transportation, infrastructure, and capitals shall develop  
9 20 and, on or before April 4, 2011, shall submit recommended  
9 21 implementation provisions to the general assembly's committees  
9 22 on appropriations in proposed legislation concerning reductions  
9 23 of all identifiable appropriations enacted by the Eighty-third  
9 24 General Assembly, 2010 session, for purposes of sustainable  
9 25 communities projects.

9 26 Sec. 26. 2010 Iowa Acts, chapter 1184, section 1, subsection  
9 27 1, paragraph c, unnumbered paragraph 1, is amended to read as  
9 28 follows:

9 29 For the state's share of support in conjunction with the  
9 30 city of Des Moines and local area businesses to provide a  
9 31 free shuttle service to the citizens of Iowa that includes  
9 32 transportation between the capitol complex and the downtown  
9 33 Des Moines area, notwithstanding section 8.57, subsection 6,  
9 34 paragraph "c":

9 35 .....	\$	200,000
10 1		<u>125,000</u>

10 2 Sec. 27. EFFECTIVE UPON ENACTMENT. This division of this  
10 3 Act, being deemed of immediate importance, takes effect upon  
10 4 enactment.

10 5 DIVISION VII  
10 6 REBUILD IOWA OFFICE

10 7 Sec. 28. Section 16.191, subsection 2, paragraph e, Code  
10 8 2011, is amended to read as follows:

10 9 e. The ~~executive director of the rebuild Iowa office~~  
10 10 ~~or the director's designee until June 30, 2011, and then~~  
10 11 ~~the~~ administrator of the homeland security and emergency  
10 12 management division of the department of public defense or the

minimal.

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 Legislative Session for purposes of sustainable communities projects by April 4, 2011, and provide it to the House and Senate Appropriations Committees.

DETAIL: In SF 2389 (FY 2011 Infrastructure Appropriations Act) there was one project specifically designated as 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 provided 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.

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.

This Division is effective on enactment.

CODE: Removes the Executive Director of the Rebuild Iowa Office (RIO) from the I-JOBS Board.

10 13 administrator's designee.

10 14 Sec. 29. Section 29C.20B, subsection 1, Code 2011, is  
10 15 amended to read as follows:

10 16 1. The ~~rebuild Iowa office shall work with the~~ department  
10 17 of human services and nonprofit, voluntary, and faith-based  
10 18 organizations active in disaster recovery and response  
10 19 in coordination with the homeland security and emergency  
10 20 management division shall work to establish a statewide  
10 21 system of disaster case management to be activated following  
10 22 the governor's proclamation of a disaster emergency or the  
10 23 declaration of a major disaster by the president of the  
10 24 United States for individual assistance purposes. Under the  
10 25 system, the department of human services shall coordinate  
10 26 case management services locally through local committees as  
10 27 established in each local emergency management commission's  
10 28 emergency plan. ~~Beginning July 1, 2011, the department of~~  
10 29 ~~human services shall assume the duties of the rebuild Iowa~~  
10 30 ~~office under this subsection.~~

CODE: Removes the RIO from responsibilities of administering the  
Disaster Case Management Program.

10 31 Sec. 30. Section 29C.20B, subsection 2, unnumbered  
10 32 paragraph 1, Code 2011, is amended to read as follows:

10 33 The department of human services, in conjunction with  
10 34 ~~the rebuild Iowa office,~~ the homeland security and emergency  
10 35 management division, and an Iowa representative to the national  
11 1 voluntary organizations active in disaster, shall adopt rules  
11 2 pursuant to chapter 17A to create coordination mechanisms  
11 3 and standards for the establishment and implementation of  
11 4 a statewide system of disaster case management which shall  
11 5 include at least all of the following:

CODE: Removes the RIO from responsibilities of administering the  
Disaster Case Management Program.

11 6 Sec. 31. Section 103A.8C, subsection 1, Code 2011, is  
11 7 amended to read as follows:

11 8 1. The commissioner, after consulting with and receiving  
11 9 recommendations from the department of public defense, and  
11 10 the department of natural resources, ~~and the rebuild Iowa~~  
11 11 ~~office,~~ shall adopt rules pursuant to chapter 17A specifying  
11 12 standards and requirements for design and construction of safe  
11 13 rooms and storm shelters. In developing these standards, the  
11 14 commissioner shall consider nationally recognized standards.  
11 15 The standards and requirements shall be incorporated into the  
11 16 state building code established in section 103A.7, but shall  
11 17 not be interpreted to require the inclusion of a safe room or  
11 18 storm shelter in a building construction project unless such  
11 19 inclusion is expressly required by another statute or by a  
11 20 federal statute or regulation. However, if a safe room or  
11 21 storm shelter is included in any building construction project  
11 22 which reaches the design development phase on or after January  
11 23 1, 2011, compliance with the standards developed pursuant to

CODE: Removes the RIO as an agency that is to provide consultation  
and recommendations to the State Fire Marshal for the adoption of rules  
for safe rooms and storm shelters.

11 24 this section shall be required.

11 25 Sec. 32. 2010 Iowa Acts, chapter 1189, section 28, is  
11 26 amended to read as follows:

11 27 SEC. 28. REBUILD IOWA OFFICE.

11 28 There is appropriated from the general fund of the state  
11 29 to the rebuild Iowa office for the fiscal year beginning July  
11 30 1, 2010, and ending June 30, 2011, the following amount, or  
11 31 so much thereof as is necessary, to be used for the purposes  
11 32 designated:

11 33 For salaries, support, maintenance, and miscellaneous  
11 34 purposes, and for not more than the following full-time  
11 35 equivalent positions:

12 1 .....	\$	647,014
12 2 .....		497,014
12 3 .....	FTEs	12.00

12 4 It is the intent of the general assembly that the rebuild  
12 5 Iowa office shall be repealed effective June 30, 2011, and  
12 6 shall not receive an appropriation from the general fund of the  
12 7 state after that date.

12 8 Sec. 33. REBUILD IOWA OFFICE ELIMINATION — JOINT  
12 9 APPROPRIATIONS SUBCOMMITTEE ON THE JUSTICE SYSTEM. The joint  
12 10 appropriations subcommittee on the justice system shall consult  
12 11 with the homeland security and emergency management division  
12 12 of the department of public defense and other relevant sources  
12 13 in proposing legislation identifying the appropriate state  
12 14 agencies to assume the duties of the rebuild Iowa office.

12 15 Sec. 34. EFFECTIVE UPON ENACTMENT. The provision of this  
12 16 division of this Act amending 2010 Iowa Acts, chapter 1189,  
12 17 section 28, being deemed of immediate importance, takes effect  
12 18 upon enactment.

12 19 DIVISION VIII  
12 20 CORRECTIVE PROVISIONS  
12 21 EARLY CHILDHOOD IOWA INITIATIVE

12 22 Sec. 35. 2010 Iowa Acts, chapter 1031, section 310, is  
12 23 amended by adding the following new subsection:

12 24 5. a. References to community empowerment areas in 2010  
12 25 Iowa Acts, shall be deemed to instead refer to early childhood  
12 26 Iowa areas, including but not limited to such references made  
12 27 in the following provisions:

12 28 (1) 2010 Iowa Acts, chapter 1183, section 6, subsection 10,  
12 29 paragraph "c".

12 30 (2) 2010 Iowa Acts, chapter 1192, section 2, subsection 4,  
12 31 paragraph "a".

12 32 (3) 2010 Iowa Acts, chapter 1192, section 6, subsection 12.

12 33 b. References to the Iowa empowerment fund and the school

CODE: Deappropriates \$150,000 from the RIO FY 2011 General Fund  
appropriation.

DETAIL: The FY 2011 appropriation was \$647,014. The FY 2011 mid-  
year reduction further reduced the appropriation to RIO by \$23,438.

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

The provisions that deappropriate \$150,000 from RIO are effective on  
enactment.

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

12 34 ready children grants account in 2010 Iowa Acts, shall be  
12 35 deemed to instead refer to the early childhood Iowa fund  
13 1 and the comparable account within that fund, including  
13 2 but not limited to such references made in the following  
13 3 provisions:2010 Iowa Acts, chapter 1183, section 6,  
13 4 subsections 10, 11, and 12.

13 5 UNEMPLOYMENT COMPENSATION PROGRAM REFERENCE

13 6 Sec. 36. 2010 Iowa Acts, chapter 1188, section 22, is  
13 7 amended to read as follows:  
13 8 SEC. 22. UNEMPLOYMENT COMPENSATION  
13 9 PROGRAM. Notwithstanding section 96.9, subsection 4, paragraph  
13 10 "a", moneys credited to the state by the secretary of the  
13 11 treasury of the United States pursuant to section 903 of the  
13 12 Social Security Act are appropriated to the department of  
13 13 workforce development and shall be used by the department for  
13 14 the administration of the unemployment compensation program  
13 15 only. This appropriation shall not apply to any fiscal year  
13 16 beginning after December 31, 2009 2010.

13 17 DIVISION IX  
13 18 GOVERNMENT EFFICIENCY MEASURES

13 19 Sec. 37. Section 8.51, Code 2011, is amended to read as  
13 20 follows:

13 21 ~~8.51 FISCAL YEAR OF POLITICAL POLITICAL SUBDIVISIONS \_\_\_\_~~  
13 22 ~~FISCAL YEAR \_\_\_\_ UNEXPENDED FUNDS .~~

13 23 1. The fiscal year of cities, counties, and other political  
13 24 subdivisions of the state shall begin July 1 and end the  
13 25 following June 30. For the purpose of this section, the term  
13 26 political subdivision includes school districts.

13 27 2. ~~Each department that provides state funding to a~~  
13 28 ~~political subdivision of the state shall annually review~~  
13 29 ~~the statutory and regulatory requirements applicable to~~  
13 30 ~~the political subdivision's receipt of the funding. The~~  
13 31 ~~purpose of the review is to identify any barrier in statute~~  
13 32 ~~or departmental rule or policy that would prevent recovery of~~  
13 33 ~~any such state funding provided to a political subdivision~~  
13 34 ~~that remains unencumbered or unobligated and the political~~  
13 35 ~~subdivision no longer complies with requirements to receive~~  
14 1 ~~the state funding. If an identified barrier exists in state~~  
14 2 ~~law, the department shall propose legislation to the governor~~  
14 3 ~~and general assembly to remove the barrier. If an identified~~  
14 4 ~~barrier is in departmental rule or policy, the department shall~~  
14 5 ~~amend the rule or policy to remove the barrier.~~

14 6 Sec. 38. EFFECTIVE UPON ENACTMENT. This division of this  
14 7 Act, being deemed of immediate importance, takes effect upon  
14 8 enactment.

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

CODE: Requires State departments that provide State funding to political subdivisions to annually review the funding requirements. Requires a department to propose legislation or rule changes to remove any barriers that may exist that would prohibit a political subdivision from continuing to receive State funding through the department.

Specifies that this Division is effective on enactment.

14 9  
14 10

DIVISION X  
BUDGET AND TAX RATE DATABASE

14 11 Sec. 39. Section 8.6, Code 2011, is amended by adding the  
14 12 following new subsection:  
14 13 NEW SUBSECTION 9A. BUDGET AND TAX RATE DATABASES. To  
14 14 develop and make available to the public a searchable budget  
14 15 database and internet site as required under chapter 8G,  
14 16 division I, and to develop and make available to the public  
14 17 a searchable tax rate database and internet site as required  
14 18 under chapter 8G, division II.

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

FISCAL IMPACT: This Division requires the DOM to develop an online searchable budget database and an online searchable tax rate database. The databases will be developed in coordination with the DAS 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 institutions.

14 19 Sec. 40. Section 8A.502, subsection 9, Code 2011, is amended  
14 20 by striking the subsection.

CODE: Repeals a requirement that the DAS develop an online searchable budget database.

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

14 21 Sec. 41. NEW SECTION 8G.1 INTENT — FINDINGS.  
14 22 The general assembly finds that taxpayers should be able to  
14 23 easily access the details on how the state is spending their  
14 24 tax dollars and the performance results achieved for those  
14 25 expenditures. Therefore, it is the intent of the general  
14 26 assembly to direct the department of management to create  
14 27 and maintain a searchable budget database and internet site  
14 28 detailing where tax dollars are expended, the purposes for  
14 29 which tax dollars are expended, and the results achieved for  
14 30 all taxpayer investments in state government.

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.

14 31 Sec. 42. NEW SECTION 8G.2 SHORT TITLE.  
14 32 This subchapter shall be known as and may be cited as the  
14 33 "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.

14 34 Sec. 43. NEW SECTION 8G.3 DEFINITIONS.  
14 35 As used in this subchapter, unless the context otherwise  
15 1 requires:  
15 2 1. "Agency" means a state department, office, board,  
15 3 commission, bureau, division, institution, or public  
15 4 institution of higher education. "Agency" includes individual  
15 5 state agencies and programs, as well as those programs and  
15 6 activities that are administered by or involve more than one  
15 7 agency. "Agency" includes all elective offices in the executive  
15 8 branch of government and the general assembly. "Agency" includes

15 9 the judicial branch of state government.

15 10 2. "Director" means the director of the department of  
15 11 management.

15 12 3. "Entity" or "recipients" means any of the following:

15 13 a. A corporation.

15 14 b. An association.

15 15 c. An employee union.

15 16 d. A limited liability company.

15 17 e. A limited liability partnership.

15 18 f. Any other legal business entity, including nonprofit  
15 19 entities.

15 20 g. A grant recipient.

15 21 h. Contractors.

15 22 i. A county, city, school district, or other local  
15 23 government entity.

15 24 "Entity" or "recipients" does not include an individual  
15 25 recipient of state assistance, an employee, or a student. The  
15 26 department of management shall define by rule adopted pursuant  
15 27 to chapter 17A the meaning of the term "individual recipient of  
15 28 state assistance".

15 29 4. "Funding action or expenditure" includes details on the  
15 30 type of spending that is provided including but not limited  
15 31 to grants, contracts, and appropriations. "Funding action  
15 32 or expenditure" includes tax exemptions or credits. Where  
15 33 possible, an electronic link to the actual grants or contracts  
15 34 shall be provided. An electronic link shall be in a format  
15 35 that is a searchable document.

16 1 5. "Funding source" means the state account or fund from  
16 2 which the expenditure is appropriated. "Funding source" does  
16 3 not include federal moneys or grants received by an agency.

16 4 6. "Searchable internet site" means an internet site  
16 5 that allows the public at no cost to search and compile the  
16 6 information identified in section 8G.4 and that provides such  
16 7 information in a format capable of being downloaded from the  
16 8 site to personal computers.

16 9 7. "State audit or report" shall include any audit or report  
16 10 issued by the auditor of state, department of management,  
16 11 legislative services agency, legislative committee, or  
16 12 executive body relating to the entity or recipient of state  
16 13 funds, the budget program or activity, or agency.

16 14 8. "Tax exemption or credit" means an exclusion from  
16 15 the operation or collection of a tax imposed in this state.  
16 16 Tax exemption or credit includes tax credits, exemptions,  
16 17 deductions, and rebates. "Tax exemption or credit" also  
16 18 includes sales tax refunds if such refunds are applied for and  
16 19 granted as a form of financial assistance, including but not  
16 20 limited to the refunds allowed in sections 15.331A and 423.4.

16 21 9. "Taxing jurisdiction" means a political subdivision  
16 22 of the state with the authority to levy taxes. Taxing

16 23 jurisdiction includes but is not limited to a city, a county, a  
16 24 school district, and a township.

16 25 Sec. 44. NEW SECTION 8G.4 SEARCHABLE BUDGET DATABASE  
16 26 INTERNET SITE CREATED.

16 27 1. By January 1, 2013, the director shall develop and make  
16 28 publicly available a database internet site for searching,  
16 29 accessing, and processing data, including the data required in  
16 30 this section, for the most recent state budget. The internet  
16 31 site shall be developed in such a way that the information can  
16 32 be provided to other software applications, including internet  
16 33 software applications, in a manner and format that allows such  
16 34 software applications to access and interpret the data using  
16 35 the internal programming of the software applications. In  
17 1 gathering or receiving information from agencies, the director  
17 2 shall make a good faith effort to minimize the costs and  
17 3 disruptions to other agencies and their computer systems of  
17 4 providing such information.

17 5 2. The searchable internet site developed pursuant to this  
17 6 section shall allow the public at no cost to search and compile  
17 7 the information provided pursuant to this subsection. Each  
17 8 state agency, except the institutions under the state board of  
17 9 regents, shall provide the following:

- 17 10 a. Name of the entity or recipient of state funds.
- 17 11 b. Amount of state funds expended.
- 17 12 c. Funding or expending agency.
- 17 13 d. Funding source.
- 17 14 e. Budget program or activity of the expenditure.
- 17 15 f. Descriptive purpose for the funding action or  
17 16 expenditure.
- 17 17 g. Expected performance outcome for the funding action or  
17 18 expenditure, to the extent that such information is available  
17 19 and can be provided.
- 17 20 h. Past performance outcomes achieved for the funding  
17 21 action or expenditure, to the extent that such information is  
17 22 available and can be provided.
- 17 23 i. State audit or report relating to the entity or recipient  
17 24 of state funds or the budget program or activity or agency.
- 17 25 j. Any other relevant information specified by the director.

17 26 3. For purposes of complying with this section, the  
17 27 institutions under the state board of regents, for each  
17 28 budgeted department, program, or activity, shall provide the  
17 29 following:

- 17 30 a. The funding source and the amount of state funds received  
17 31 by the institutions.
- 17 32 b. The amount of state funds expended by the institutions.
- 17 33 c. The names of the entities or recipients receiving state  
17 34 funds from the institutions.
- 17 35 d. The amounts paid to the entities or recipients named in

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. Accessible information is to include the following:

- Name of the recipient of State funds
- 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 determined 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.

18 1 paragraph "c".  
18 2 e. A description of the department, program, or activity  
18 3 involved, including, to the extent practicable, the descriptive  
18 4 purpose and expected performance outcome of each budget program  
18 5 or activity.  
18 6 f. Past performance outcomes of the budget program or  
18 7 activity.  
18 8 g. State audit or report relating to the budget program or  
18 9 activity.  
18 10 h. Other information as the institutions may deem  
18 11 appropriate for a budget program or activity.  
18 12 4. a. In providing information pursuant to this section on  
18 13 tax exemptions or credits, the department of revenue shall do  
18 14 the following:  
18 15 (1) Provide aggregate information for those tax exemptions  
18 16 or credits that are claimed by individual taxpayers.  
18 17 (2) Provide the information described in subsection 2 for  
18 18 those tax exemptions or credits that are awarded by an agency.  
18 19 (3) Adhere to all applicable confidentiality provisions to  
18 20 the extent possible while complying with the requirements of  
18 21 this section.  
18 22 b. An agency awarding tax exemptions or credits shall  
18 23 provide to the department of revenue any information the  
18 24 department may request regarding such exemptions or credits.  
18 25 5. In addition to the information to be provided pursuant  
18 26 to subsection 2, there shall be provided on the searchable  
18 27 internet site all of the following:  
18 28 a. A listing and description of awarded tax credits claimed  
18 29 for the individual income tax, corporate income tax, franchise  
18 30 tax, and insurance premiums tax. An awarded tax credit is  
18 31 a tax credit allowed and claimed through a state-authorized  
18 32 program. For each category of tax the internet site shall list  
18 33 each of the awarded tax credits applicable to it, the total  
18 34 amount of that tax credit claimed, and the number of taxpayers  
18 35 claiming the tax credit.  
19 1 b. The estimated cost to the state of each of the twenty  
19 2 sales tax exemptions that account for the largest dollar  
19 3 amount share of sales tax exemptions under section 423.3. The  
19 4 estimated cost to the state shall include the amount of exempt  
19 5 sales by business type for each county. This paragraph does  
19 6 not apply to the tax exemptions pursuant to section 423.3,  
19 7 subsections 2, 31, 39, 58, 73, and 85.  
19 8 c. The information to be provided pursuant to subsection  
19 9 2 shall also be provided for entities or recipients of the  
19 10 awarded tax credits or exemptions described in this subsection.  
19 11 6. This section does not apply to local governments.

19 12 Sec. 45.NEW SECTION 8G.5 INTERNET SITE UPDATES.  
19 13 1. Effective July 1, 2013, the internet site shall be

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

19 14 updated regularly as new data and information become available,  
19 15 but shall be updated no less frequently than annually within  
19 16 sixty days following the close of the state fiscal year. In  
19 17 addition, the director may update the internet site as new data  
19 18 becomes available. All agencies shall provide to the director  
19 19 data that is required to be included on the internet site not  
19 20 later than sixty days following the close of the state fiscal  
19 21 year. The director shall provide guidance to agency heads or  
19 22 the governing body of an agency to ensure compliance with this  
19 23 section.

19 24 2. By January 1, 2014, the director shall add data for  
19 25 the previous budgets to the internet site. Data for previous  
19 26 fiscal years may be added as it becomes available and as time  
19 27 permits. The director shall ensure that all data added to the  
19 28 internet site remain accessible to the public for a minimum of  
19 29 ten years.

19 30 Sec. 46. NEW SECTION 8G.6 NONCOMPLIANCE.

19 31 The director shall not be considered in compliance with this  
19 32 subchapter if the data required for the internet site is not  
19 33 available in a searchable manner and capable of being compiled  
19 34 or if the public is redirected to other government internet  
19 35 sites unless each of those sites displays information from  
20 1 all agencies and each category of information required can be  
20 2 searched electronically by field in a single search.

20 3 Sec. 47. NEW SECTION 8G.10 INTENT — FINDINGS.

20 4 The general assembly finds that increasing the ease of  
20 5 public access to state and local tax rates, particularly  
20 6 where the rates are currently available from disparate  
20 7 government sources and are difficult for the public to collect  
20 8 and efficiently aggregate, significantly contributes to  
20 9 governmental accountability, public participation, and the  
20 10 understanding of the cost of government services. Therefore,  
20 11 it is the intent of the general assembly to direct the  
20 12 department of management, in consultation with the department  
20 13 of revenue, to create and maintain a searchable database and  
20 14 internet site of each tax rate for all taxing jurisdictions in  
20 15 the state to make citizen access to state and local tax rates  
20 16 as open, transparent, and publicly accessible as is feasible.

20 17 Sec. 48. NEW SECTION 8G.11 SHORT TITLE.

20 18 This subchapter shall be known and cited as the "Taxation  
20 19 Disclosure Act".

20 20 Sec. 49. NEW SECTION 8G.12 TAX RATE DATABASE.

20 21 1. SEARCHABLE TAX RATE DATABASE. By January 1, 2012, the  
20 22 department of management, in consultation with the department  
20 23 of revenue, shall make publicly available on an internet

to the internet site to remain accessible to the public for a minimum of  
ten years.

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.

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.

CODE: Establishes the title of Taxation Disclosure Act for Iowa Code,  
Subchapter 8G.

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

- All tax rates in the State for each taxing jurisdiction.

20 24 site a searchable database of all tax rates in the state for  
20 25 each taxing jurisdiction. The information shall include all  
20 26 applicable tax types imposed in the taxing jurisdiction and  
20 27 shall be organized, presented, and accessible, to the extent  
20 28 possible, by county, city, and physical address for each  
20 29 residency or business. Individual tax levies shall be further  
20 30 specified within each tax rate.  
20 31 2. GEOGRAPHICAL TAX RATE MAP. In addition to searching for  
20 32 tax rates in the manner described in subsection 1, searches  
20 33 shall be accommodated by a geographical tax rate map of the  
20 34 state that is capable of being displayed with a level of  
20 35 specificity corresponding to each taxing jurisdiction.

- A geographical tax rate map.

21 1 Sec. 50. NEW SECTION 8G.13 UPDATING DATABASE.  
21 2 To facilitate the department of management's efforts in  
21 3 creating and maintaining a searchable database of the taxes  
21 4 identified in section 8G.12, subsection 3, for all taxing  
21 5 jurisdictions in the state, each taxing jurisdiction may  
21 6 annually be required to report its tax rates to the department  
21 7 of management or the department of revenue and shall report any  
21 8 changes to its tax rates within thirty days of the change.

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.

21 9 Sec. 51. Section 422.20, subsection 3, paragraph a, Code  
21 10 2011, is amended to read as follows:  
21 11 a. Unless otherwise expressly permitted by section 8A.504,  
21 12 section 8G.4, section 96.11, subsection 6, section 421.17,  
21 13 subsections 22, 23, and 26, subsection 27, paragraph "k", and  
21 14 subsection 31, section 252B.9, section 321.40, subsection 6,  
21 15 sections 321.120, 421.19, 421.28, 422.72, and 452A.63, and this  
21 16 section, a tax return, return information, or investigative  
21 17 or audit information shall not be divulged to any person  
21 18 or entity, other than the taxpayer, the department, or  
21 19 internal revenue service for use in a matter unrelated to tax  
21 20 administration.

CODE: Prohibits certain tax information from being made public through the online searchable database.

21 21 Sec. 52. Section 422.72, subsection 3, paragraph a, Code  
21 22 2011, is amended to read as follows:  
21 23 a. Unless otherwise expressly permitted by section 8A.504,  
21 24 section 8G.4, section 96.11, subsection 6, section 421.17,  
21 25 subsections 22, 23, and 26, subsection 27, paragraph "k", and  
21 26 subsection 31, section 252B.9, section 321.40, subsection 6,  
21 27 sections 321.120, 421.19, 421.28, 422.20, and 452A.63, and this  
21 28 section, a tax return, return information, or investigative  
21 29 or audit information shall not be divulged to any person  
21 30 or entity, other than the taxpayer, the department, or  
21 31 internal revenue service for use in a matter unrelated to tax  
21 32 administration.

CODE: Prohibits certain tax information from being made public through the online searchable database.

## Summary Data

### General Fund

	Actual FY 2010 <u>(1)</u>	Estimated FY 2011 <u>(2)</u>	Supp-Final Act. FY 2011 <u>(3)</u>	Estimated Net FY 2011 <u>(4)</u>
Administration and Regulation	\$ 178,449	\$ 623,576	\$ -150,000	\$ 473,576
Education	7,266,578	6,403,236	-59,000	6,344,236
Unassigned Standings	<u>0</u>	<u>0</u>	<u>-1,482,800</u>	<u>-1,482,800</u>
<b>Grand Total</b>	<u>\$ 7,445,027</u>	<u>\$ 7,026,812</u>	<u>\$ -1,691,800</u>	<u>\$ 5,335,012</u>

## Administration and Regulation General Fund

	Actual FY 2010 <u>(1)</u>	Estimated FY 2011 <u>(2)</u>	Supp-Final Act. FY 2011 <u>(3)</u>	Estimated Net FY 2011 <u>(4)</u>	Page and Line # <u>(5)</u>
<u>Rebuild Iowa Office</u>					
Rebuild Iowa Office					
Rebuild Iowa Office	\$ 178,449	\$ 623,576	\$ -150,000	\$ 473,576	PG 11 LN 25
Total Rebuild Iowa Office	<u>\$ 178,449</u>	<u>\$ 623,576</u>	<u>\$ -150,000</u>	<u>\$ 473,576</u>	
Total Administration and Regulation	<u><u>\$ 178,449</u></u>	<u><u>\$ 623,576</u></u>	<u><u>\$ -150,000</u></u>	<u><u>\$ 473,576</u></u>	

## Education General Fund

	Actual FY 2010 <u>(1)</u>	Estimated FY 2011 <u>(2)</u>	Supp-Final Act. FY 2011 <u>(3)</u>	Estimated Net FY 2011 <u>(4)</u>	Page and Line # <u>(5)</u>
<u>Education, Dept. of</u>					
Education, Dept. of Administration	\$ 7,266,578	\$ 6,403,236	\$ -59,000	\$ 6,344,236	PG 6 LN 34
Total Education, Dept. of	<u>\$ 7,266,578</u>	<u>\$ 6,403,236</u>	<u>\$ -59,000</u>	<u>\$ 6,344,236</u>	
Total Education	<u><u>\$ 7,266,578</u></u>	<u><u>\$ 6,403,236</u></u>	<u><u>\$ -59,000</u></u>	<u><u>\$ 6,344,236</u></u>	

## Unassigned Standings

### General Fund

<u>Management, Dept. of</u>	<u>Actual FY 2010</u>	<u>Estimated FY 2011</u>	<u>Supp-Final Act. FY 2011</u>	<u>Estimated Net FY 2011</u>	<u>Page and Line #</u>
	(1)	(2)	(3)	(4)	(5)
Management, Dept. of Est Line-Item Reductions	\$ 0	\$ 0	\$ -1,482,800	\$ -1,482,800	PG 2 LN 1
Total Management, Dept. of	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ -1,482,800</u>	<u>\$ -1,482,800</u>	
Total Unassigned Standings	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ -1,482,800</u></u>	<u><u>\$ -1,482,800</u></u>	

## Summary Data

### Other Fund

	Actual FY 2010 <u>(1)</u>	Estimated FY 2011 <u>(2)</u>	Supp-Final Act. FY 2011 <u>(3)</u>	Estimated Net FY 2011 <u>(4)</u>
Transportation, Infrastructure, and Capitals	200,000	200,000	-75,000	125,000
Unassigned Standings	315,000	0	-4,250,722	-4,250,722
<b>Grand Total</b>	<b>\$ 515,000</b>	<b>\$ 200,000</b>	<b>\$ -4,325,722</b>	<b>\$ -4,125,722</b>

# Transportation, Infrastructure, and Capitals

## Other Fund

	Actual FY 2010 <u>(1)</u>	Estimated FY 2011 <u>(2)</u>	Supp-Final Act. FY 2011 <u>(3)</u>	Estimated Net FY 2011 <u>(4)</u>	Page and Line # <u>(5)</u>
<u>Administrative Services, Dept. of</u>					
Administrative Services					
Capitol Shuttle - RIIIF	\$ 200,000	\$ 200,000	\$ -75,000	\$ 125,000	PG 9 LN 26
Total Administrative Services, Dept. of	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ -75,000</u>	<u>\$ 125,000</u>	
Total Transportation, Infrastructure, and Capitals	<u><u>\$ 200,000</u></u>	<u><u>\$ 200,000</u></u>	<u><u>\$ -75,000</u></u>	<u><u>\$ 125,000</u></u>	

# Unassigned Standings

## Other Fund

	Actual FY 2010 <u>(1)</u>	Estimated FY 2011 <u>(2)</u>	Supp-Final Act. FY 2011 <u>(3)</u>	Estimated Net FY 2011 <u>(4)</u>	Page and Line # <u>(5)</u>
<u>Legislative Branch</u>					
Legislative Services Agency					
Health Care Coverage Comm - DHSRF	\$ 315,000	\$ 0	\$ -155,000	\$ -155,000	PG 8 LN 23
<b>Total Legislative Branch</b>	<u>\$ 315,000</u>	<u>\$ 0</u>	<u>\$ -155,000</u>	<u>\$ -155,000</u>	
<u>Management, Dept. of</u>					
Management, Dept. of					
Est Line-Item Reductions	\$ 0	\$ 0	\$ -4,095,722	\$ -4,095,722	PG 2 LN 1
<b>Total Management, Dept. of</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ -4,095,722</u>	<u>\$ -4,095,722</u>	
<b>Total Unassigned Standings</b>	<u>\$ 315,000</u>	<u>\$ 0</u>	<u>\$ -4,250,722</u>	<u>\$ -4,250,722</u>	