4/8/97 W. & Mean
4/8/96 Reference from ~~Ways & Means~~
FILED APR 8 1997 Calendar to W+M
W+M. Comm.

SENATE FILE 536
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 253)

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act increasing the tuition and textbook tax credit to twenty
2 percent of the first one thousand dollars of K through 12
3 tuition and textbook expenses and providing a retroactive
4 applicability date.
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
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S.F. 536

TLSB 2733SV 77
mg/sc/14

1 Section 1. Section 422.12, subsection 2, unnumbered
2 paragraph 1, Code 1997, is amended to read as follows:
3 A tuition credit equal to ~~ten~~ twenty percent of the first
4 one thousand dollars which the taxpayer has paid to others for
5 each dependent in grades kindergarten through twelve, for
6 tuition, fees, and textbooks of each dependent in attending an
7 elementary or secondary school situated in Iowa, which school
8 is accredited or approved under section 256.11, which is not
9 operated for profit, and which adheres to the provisions of
10 the federal Civil Rights Act of 1964 and chapter 216. As used
11 in this subsection, "textbooks" means books and other
12 instructional materials and equipment used in elementary and
13 secondary schools in teaching only those subjects legally and
14 commonly taught in public elementary and secondary schools in
15 this state and does not include instructional books and
16 materials used in the teaching of religious tenets, doctrines,
17 or worship, the purpose of which is to inculcate those tenets,
18 doctrines, or worship, and does not include books or materials
19 for extracurricular activities including sporting events,
20 musical or dramatic events, speech activities, driver's
21 education, or programs of a similar nature. Notwithstanding
22 any other provision, all other credits allowed under this
23 section and section 422.12B shall be deducted before the
24 tuition credit under this subsection. The department, when
25 conducting an audit of a taxpayer's return, shall also audit
26 the tuition tax credit portion of the tax return.
27 Sec. 2. APPLICABILITY. This Act applies retroactively to
28 January 1, 1997, for tax years beginning on or after that
29 date.
30 EXPLANATION
31 The bill increases the tuition and textbook tax credit from
32 10 percent to 20 percent of the first $1,000 paid by the
33 taxpayer for each dependent for tuition, fees, and textbooks
34 to attend an accredited elementary or secondary school. The
35 credit is a nonrefundable credit that is applied against the

taxpayer's state individual income tax.

The bill applies retroactively to January 1, 1997, for tax years beginning on or after that date.

Palmer, Chair
Borlaug
Hedge

SSB 253
Ways & Means

Superseded By
SENATE FILE SF 536
BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON DOUGLAS)

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

An Act increasing the tuition and textbook tax credit to twenty percent of the first one thousand dollars of K through 12 tuition and textbook expenses and providing a retroactive applicability date.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

TLSB 2733XC 77
mg/sc/14

S.F. _____ H.F. _____

1 Section 1. Section 422.12, subsection 2, unnumbered
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13 secondary schools in teaching only those subjects legally and
14 commonly taught in public elementary and secondary schools in
15 this state and does not include instructional books and
16 materials used in the teaching of religious tenets, doctrines,
17 or worship, the purpose of which is to inculcate those tenets,
18 doctrines, or worship, and does not include books or materials
19 for extracurricular activities including sporting events,
20 musical or dramatic events, speech activities, driver's
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26 the tuition tax credit portion of the tax return.
27 Sec. 2. APPLICABILITY. This Act applies retroactively to
28 January 1, 1997, for tax years beginning on or after that
29 date.
30 EXPLANATION
31 The bill increases the tuition and textbook tax credit from
32 10 percent to 20 percent of the first $1,000 paid by the
33 taxpayer for each dependent for tuition and textbooks to
34 attend a nonpublic accredited elementary or secondary school.
35 The credit is a nonrefundable credit that is applied against

1 the taxpayer's state individual income tax.
2 The bill applies retroactively to January 1, 1997, for tax
3 years beginning on or after that date.
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