

State of Iowa

2014

ACTS AND JOINT RESOLUTIONS
(Session Laws)

Enacted at the

2014 REGULAR SESSION

of the

Eighty-Fifth General Assembly

of the

State of Iowa

HELD AT DES MOINES, THE CAPITAL OF THE STATE
IN THE ONE HUNDRED SIXTY-EIGHTH YEAR OF THE STATE

REGULAR SESSION CONVENED ON THE THIRTEENTH DAY OF JANUARY
AND ADJOURNED ON THE SECOND DAY OF MAY, A.D. 2014



Published under the authority of Iowa Code section 2B.10
by the
Legislative Services Agency
GENERAL ASSEMBLY OF IOWA
Des Moines

PREFACE

CERTIFICATION

We, Glen P. Dickinson, Director, Legislative Services Agency, Richard L. Johnson, Legal Services Division Director, and Leslie E. W. Hickey, Iowa Code Editor, certify that, to the best of our knowledge, the Acts and Resolutions in this volume have been prepared from the original enrolled Acts and Resolutions on file in the office of the Secretary of State; are correct copies of those Acts and Resolutions; are published under the authority of the statutes of this state; and constitute the Acts and Resolutions of the 2014 Regular Session of the Eighty-fifth General Assembly of the State of Iowa.

STATUTES AS EVIDENCE

Iowa Code section 622.59 is as follows:

622.59 Printed copies of statutes. Printed copies of the statute laws of this or any other of the United States, or of Congress, or of any foreign government, purporting or proved to have been published under the authority thereof, or proved to be commonly admitted as evidence of the existing laws in the courts of such state or government, shall be admitted in the courts of this state as presumptive evidence of such laws.

EXPLANATORY NOTES

Provisional Code numbers. Code numbers assigned to new sections and subsections in the Acts are provisional and may be changed when the 2015 Iowa Code is published. Changes will be shown in the Tables of Disposition of Acts in the 2015 Iowa Code.

Typographic style. The Acts and Resolutions in this volume are printed as they appear on file in the office of the Secretary of State. No editorial corrections have been made. Underlined type indicates new material added to existing statutes; strike-through type indicates deleted material. Italics within an Act indicate material that the Governor has item vetoed. Item vetoed text is also indicated by asterisks at the beginning and ending of the vetoed material. Superscript numbers indicate explanatory footnotes.

Effective and enactment dates. The Acts of the 2014 Regular Session took effect on July 1, 2014, unless otherwise provided. The date of enactment generally is the date an Act is approved by the Governor, which is shown at the end of each Act. See Iowa Code section 3.7.

State mandates. Iowa Code section 25B.5 requires that for each enacted bill or joint resolution containing a state mandate (defined in section 25B.3), an updated, final estimate of additional local revenue expenditures required by the mandate must be filed with the Secretary of State. Pursuant to Iowa Code section 2B.10 requiring that a notation of the filing of such an estimate be included in the Iowa Acts, a dagger is placed at the beginning of the enacting clause and a footnote is included for any enrolled Act or Resolution for which a mandate notation is required. No enrolled Acts required the filing of such an estimate this year.

Resolutions. No joint resolutions were passed during this regular session. Concurrent resolutions and Senate and House resolutions are generally not included. See Senate and House Journals for adopted resolutions.

Orders for legal publications, including the Iowa Acts, should be directed to:

Legislative Services Agency
1112 E. Grand Avenue, Miller Building
Des Moines, Iowa 50319
(515) 281-6766
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REGULAR SESSION

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ELECTIVE OFFICERS

Name and Office County from which
originally chosen

GOVERNOR

TERRY E. BRANSTAD Winnebago
 Matt Hinch, Chief of Staff
 Alicia Freed, Executive Scheduler

LIEUTENANT GOVERNOR

KIM REYNOLDS Clarke
 Catherine Huggins, Senior Policy Advisor to Lieutenant Governor

SECRETARY OF STATE

MATT SCHULTZ Pottawattamie

AUDITOR OF STATE

MARY MOSIMAN Story
 Warren G. Jenkins, Chief Deputy Auditor of State
 Tamera Kusian, Deputy, Performance Investigation Division
 Andrew E. Nielsen, Deputy, Financial Audit Division

TREASURER OF STATE

MICHAEL L. FITZGERALD Polk
 Stefanie Devin, Deputy Treasurer
 Karen Austin, Deputy Treasurer

SECRETARY OF AGRICULTURE

BILL NORTHEY Dickinson
 Michael Naig, Deputy Secretary
 James Gillespie, Director, Soil Conservation Division
 Stephen Moline, Director, Consumer Protection and Industry Services/Food Safety
 and Animal Health

ATTORNEY GENERAL

THOMAS J. MILLER Polk
 Jeffrey S. Thompson, Solicitor General
 Eric Tabor, Chief Deputy Attorney General
 Tam Ormiston, Deputy Attorney General
 Thomas H. Miller, Deputy Attorney General

GENERAL ASSEMBLY

“X” means First Extraordinary Session; “XX” means Second Extraordinary Session
 Italicized county in District column denotes home county

SENATORS

Name and Residence	Occupation	Senatorial District	Legislative Service
Anderson, Bill Pierson	Small Business Owner/Policy Advisor, Congressman Steve King	3rd—Plymouth, <i>Woodbury</i>	84(1st), 84(2nd), 85(1st), 85(2nd)
Beall, Daryl Fort Dodge	Former Journalist and Teacher	5th—Calhoun, Humboldt, Pocahontas, <i>Webster</i>	80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Behn, Jerry Boone	Farmer/Agribusiness	24th— <i>Boone</i> , Greene, Hamilton, Story, Webster	77(1st), 77(2nd), 78(1st), 78(2nd), 79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Bertrand, Rick Sioux City		7th— <i>Woodbury</i>	84(1st), 84(2nd), 85(1st), 85(2nd)
Black, Dennis H. Grinnell	Retired Conservationist	15th— <i>Jasper</i> , Polk	70(1st), 70(2nd), 71(1st), 71(2nd), 72(1st), 72(1st)X, 72(1st)XX, 72(2nd), 73(1st), 73(2nd), 74(1st), 74(2nd), 74(2nd)X, 74(2nd)XX, 75(1st), 75(2nd), 76(1st), 76(2nd), 77(1st), 77(2nd), 78(1st), 78(2nd), 79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Boettger, Nancy J. Harlan	Retired Farmer/Former Educator/Bed and Breakfast Owner-Operator	9th—Crawford, Harrison, Ida, Monona, <i>Shelby</i> , Woodbury	76(1st), 76(2nd), 77(1st), 77(2nd), 78(1st), 78(2nd), 79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Bolkcom, Joe Iowa City	Outreach Director University of Iowa Center for Global and Regional Environmental Research and Iowa Flood Center	43rd— <i>Johnson</i>	78(1st), 78(2nd), 79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Bowman, Tod Maquoketa	Educator	29th—Dubuque, <i>Jackson</i> , Jones	84(1st), 84(2nd), 85(1st), 85(2nd)

Name and Residence	Occupation	Senatorial District	Legislative Service
Brase, Chris Muscatine	Firefighter/Paramedic	46th— <i>Muscatine</i> , Scott	85(1st), 85(2nd)
Breitbach, Michael Strawberry Point	Business Owner	28th— <i>Allamakee</i> , <i>Clayton</i> , <i>Fayette</i> , <i>Winneshiek</i>	85(1st), 85(2nd)
Chapman, Jake Adel	Businessman/EMT	10th— <i>Adair</i> , <i>Cass</i> , <i>Dallas</i> , <i>Guthrie</i> , <i>Polk</i>	85(1st), 85(2nd)
Chelgren, Mark Ottumwa	Entrepreneur	41st— <i>Davis</i> , <i>Jefferson</i> , <i>Van Buren</i> , <i>Wapello</i>	84(1st), 84(2nd), 85(1st), 85(2nd)
Courtney, Thomas G. Burlington	Retired	44th— <i>Des Moines</i> , <i>Louisa</i> , <i>Muscatine</i>	80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Danielson, Jeff Cedar Falls	Career Firefighter, City of Cedar Falls	30th— <i>Black Hawk</i>	81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Dearden, Dick L. Des Moines	Retired Job Developer 5th Judicial District	16th— <i>Polk</i>	76(1st), 76(2nd), 77(1st), 77(2nd), 78(1st), 78(2nd), 79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Dix, Bill Shell Rock	Minority Leader/Farmer	25th— <i>Butler</i> , <i>Grundy</i> , <i>Hardin</i> , <i>Story</i>	77(1st), 77(2nd), 78(1st), 78(2nd), 79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 84(1st), 84(2nd), 85(1st), 85(2nd)
Dotzler, William A., Jr. Waterloo	Retired—John Deere	31st— <i>Black Hawk</i>	77(1st), 77(2nd), 78(1st), 78(2nd), 79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Dvorsky, Robert E. Coralville	Retired Executive Officer—6th Judicial District Department of Correctional Services	37th— <i>Cedar</i> , <i>Johnson</i> , <i>Muscatine</i>	72(1st), 72(1st)X, 72(1st)XX, 72(2nd), 73(1st), 73(2nd), 74(1st), 74(2nd), 74(2nd)X, 74(2nd)XX, 75(1st), 75(2nd), 76(1st), 76(2nd), 77(1st), 77(2nd), 78(1st), 78(2nd), 79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Ernst, Joni K. Red Oak	Iowa Army National Guard/Former County Auditor	12th— <i>Fremont</i> , <i>Mills</i> , <i>Montgomery</i> , <i>Page</i> , <i>Ringgold</i> , <i>Taylor</i>	84(1st), 84(2nd), 85(1st), 85(2nd)

Name and Residence	Occupation	Senatorial District	Legislative Service
Feenstra, Randy Hull	Finance and Insurance—Iowa State Bank	2nd—Cherokee, O'Brien, Plymouth, Sioux	83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Garrett, Julian B. Indianola		13th—Madison, Warren	84(1st), 84(2nd), 85(1st), 85(2nd)
Greiner, Sandra H. Washington	Farmer	39th—Johnson, Keokuk, Washington	75(1st), 75(2nd), 76(1st), 76(2nd), 77(1st), 77(2nd), 78(1st), 78(2nd), 79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Gronstal, Michael E. Council Bluffs	Majority Leader	8th—Pottawattamie	70(1st), 70(2nd), 71(1st), 71(2nd), 72(1st), 72(1st)X, 72(1st)XX, 72(2nd), 73(1st), 73(2nd), 74(1st), 74(2nd), 74(2nd)X, 74(2nd)XX, 75(1st), 75(2nd), 76(1st), 76(2nd), 77(1st), 77(2nd), 78(1st), 78(2nd), 79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Guth, Dennis Klemme	Farmer	4th—Emmet, Hancock, Kossuth, Winnebago, Wright	85(1st), 85(2nd)
Hart, Rita Wheatland	Farmer	49th—Clinton, Scott	85(1st), 85(2nd)
Hatch, Jack Des Moines	Real Estate Developer	17th—Polk	71(1st), 71(2nd), 72(1st), 72(1st)X, 72(1st)XX, 72(2nd), 73(1st), 73(2nd), 74(1st), 74(2nd), 74(2nd)X, 74(2nd)XX, 79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Hogg, Robert Cedar Rapids	Attorney	33rd—Linn	80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)

Name and Residence	Occupation	Senatorial District	Legislative Service
Horn, Wally E. Cedar Rapids	Legislator	35th— <i>Linn</i>	65(1st), 65(2nd), 66(1st), 66(2nd), 67(1st), 67(1st)X, 67(2nd), 68(1st), 68(2nd), 69(1st), 69(1st)X, 69(1st)XX, 69(2nd), 70(1st), 70(2nd), 71(1st), 71(2nd), 72(1st), 72(1st)X, 72(1st)XX, 72(2nd), 73(1st), 73(2nd), 74(1st), 74(2nd), 74(2nd)X, 74(2nd)XX, 75(1st), 75(2nd), 76(1st), 76(2nd), 77(1st), 77(2nd), 78(1st), 78(2nd), 79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Houser, Hubert Carson	Farmer	11th— <i>Adams, Cass, Pottawattamie, Union</i>	75(1st), 75(2nd), 76(1st), 76(2nd), 77(1st), 77(2nd), 78(1st), 78(2nd), 79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Jochum, Pam Dubuque	President of the Senate	50th— <i>Dubuque</i>	75(1st), 75(2nd), 76(1st), 76(2nd), 77(1st), 77(2nd), 78(1st), 78(2nd), 79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Johnson, David Ocheyedan	Former Dairy Herdsman/Newspaper Owner-Editor/Polar Research/Agribusiness	1st— <i>Clay, Dickinson, Lyon, Osceola, Palo Alto</i>	78(1st), 78(2nd), 79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Kapucian, Tim L. Keystone	Farmer	38th— <i>Benton, Iowa, Poweshiek</i>	83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Mathis, Liz Cedar Rapids	Business Owner	34th— <i>Linn</i>	84(2nd), 85(1st), 85(2nd)
McCoy, Matt Des Moines	Owner—Resource Development Consultants (RDC)	21st— <i>Polk, Warren</i>	75(1st), 75(2nd), 76(1st), 76(2nd), 77(1st), 77(2nd), 78(1st), 78(2nd), 79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)

Name and Residence	Occupation	Senatorial District	Legislative Service
Petersen, Janet Des Moines	Marketing Communications Consultant	18th— <i>Polk</i>	79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Quirnbach, Herman C. Ames	Associate Professor of Economics—Iowa State University	23rd— <i>Story</i>	80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Ragan, Amanda Mason City	Executive Director—Community Kitchen of North Iowa/Executive Director—Meals on Wheels	27th—Butler, <i>Cerro Gordo</i> , Franklin	79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Rozenboom, Ken Oskaloosa	Farming/Ag Business	40th—Appanoose, <i>Mahaska</i> , Marion, Monroe, Wapello	85(1st), 85(2nd)
Schneider, Charles West Des Moines	Counsel—Principal Financial Group	22nd— <i>Dallas</i> , Polk	85(1st), 85(2nd)
Schoenjahn, Brian Arlington	Legislator/EMT— Arlington Fire Department	32nd—Black Hawk, Bremer, Buchanan, <i>Fayette</i>	81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Segebart, Mark Vail	Farmer	6th—Audubon, Buena Vista, Carroll, <i>Crawford</i> , Sac	85(1st), 85(2nd)
Seng, Joe M., Dr. Davenport	Veterinarian	45th— <i>Scott</i>	79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Sinclair, Amy Allerton	Farmer	14th—Clarke, Decatur, Jasper, Lucas, Marion, <i>Wayne</i>	85(1st), 85(2nd)
Smith, Roby Davenport	Small Business Owner	47th— <i>Scott</i>	84(1st), 84(2nd), 85(1st), 85(2nd)
Sodders, Steven J. State Center	Deputy Sheriff	36th—Black Hawk, <i>Marshall</i> , Tama	83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Taylor, Rich Mount Pleasant	Master HVACR Tech/Master Electrician	42nd— <i>Henry</i> , Jefferson, Lee, Washington	85(1st), 85(2nd)
Whitver, Jack Ankeny	Business Owner/Attorney	19th— <i>Polk</i>	84(1st), 84(2nd), 85(1st), 85(2nd)
Wilhelm, Mary Jo Cresco	Appraiser	26th—Cerro Gordo, Chickasaw, Floyd, <i>Howard</i> , Mitchell, Winneshiek, Worth	83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)

Name and Residence	Occupation	Senatorial District	Legislative Service
Zaun, Brad Urbandale	Director—Grapnel Tech Services/iapps24	20th— <i>Polk</i>	81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Zumbach, Dan Ryan	Farmer	48th—Buchanan, <i>Delaware, Jones,</i> Linn	85(1st), 85(2nd)

REPRESENTATIVES

Name and Residence	Occupation	Representative District	Legislative Service
Abdul-Samad, Ako Des Moines	CEO—Creative Visions	35th— <i>Polk</i>	82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Alons, Dwayne A. Hull	Retired Military	4th— <i>Sioux</i>	78(1st), 78(2nd), 79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Anderson, Marti Des Moines	Social Worker	36th— <i>Polk</i>	85(1st), 85(2nd)
Bacon, Robert Slater	Funeral Director	48th—Boone, Hamilton, <i>Story, Webster</i>	84(1st), 84(2nd), 85(1st), 85(2nd)
Baltimore, Chip Boone	Attorney/General Counsel	47th— <i>Boone, Greene</i>	84(1st), 84(2nd), 85(1st), 85(2nd)
Baudler, Clel E. Greenfield	Retired State Trooper/Farmer	20th— <i>Adair, Cass, Dallas, Guthrie</i>	78(1st), 78(2nd), 79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Bearinger, Bruce Oelwein		64th— <i>Buchanan, Fayette</i>	85(1st), 85(2nd)
Berry, Deborah L. Waterloo		62nd— <i>Black Hawk</i>	80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Brandenburg, Mark A. Council Bluffs	Retired Adjunct Instructor—Iowa Western Community College/Retired HR Professional—Electric Utility	15th— <i>Pottawattamie</i>	84(1st), 84(2nd), 85(1st), 85(2nd)
Byrnes, Josh Osage	Industrial Division Chair—North Iowa Area Community College	51st— <i>Howard, Mitchell, Winneshiek, Worth</i>	84(1st), 84(2nd), 85(1st), 85(2nd)
Cphoon, Dennis M. Burlington	Retired Special Education Teacher	87th— <i>Des Moines</i>	72(1st), 72(1st)X, 72(1st)XX, 72(2nd), 73(1st), 73(2nd), 74(1st), 74(2nd), 74(2nd)X, 74(2nd)XX, 75(1st), 75(2nd), 76(1st), 76(2nd), 77(1st), 77(2nd), 78(1st), 78(2nd), 79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)

Name and Residence	Occupation	Representative District	Legislative Service
Costello, Mark Imogene	Farmer	23rd—Fremont, Mills, Montgomery	85(1st), 85(2nd)
Cownie, Peter West Des Moines	Executive Director—Iowa State Fair Blue Ribbon Foundation	42nd—Polk, Warren	83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Dawson, David Sioux City		14th—Woodbury	85(1st), 85(2nd)
Deyoe, Dave Nevada	Farmer	49th—Hardin, Story	82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Dolecheck, Cecil Mount Ayr	Retired Farmer	24th—Montgomery, Page, Ringgold, Taylor	77(1st), 77(2nd), 78(1st), 78(2nd), 79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Drake, Jack Griswold	Farmer	21st—Adams, Cass, Pottawattamie, Union	75(1st), 75(2nd), 76(1st), 76(2nd), 77(1st), 77(2nd), 78(1st), 78(2nd), 79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Dunkel, Nancy A. Dyersville		57th—Dubuque	85(1st), 85(2nd)
Fisher, Dean C. Garwin	Farming/Engineering	72nd—Black Hawk, Marshall, Tama	85(1st), 85(2nd)
Forbes, John Urbandale	Pharmacist	40th—Polk	85(1st), 85(2nd)
Forristall, Greg Macedonia	Farmer	22nd—Pottawattamie	82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Fry, Joel Osceola	Therapist/Educator/ Consultant/Speaker	27th—Clarke, Decatur, Lucas, Wayne	84(1st), 84(2nd), 85(1st), 85(2nd)
Gaines, Ruth Ann Des Moines	Teacher	32nd—Polk	84(1st), 84(2nd), 85(1st), 85(2nd)
Gaskill, Mary Ottumwa	Retired County Auditor	81st—Wapello	80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Gassman, Tedd Scarville	Insurance Sales/Farmer	7th—Emmet, Kossuth, Winnebago	85(1st), 85(2nd)
Grassley, Pat New Hartford	Farmer	50th—Butler, Grundy, Hardin	82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Gustafson, Stanley R. (Stan) Cumming	Retired Marine/Attorney	25th—Madison, Warren	85(2nd)

Name and Residence	Occupation	Representative District	Legislative Service
Hagenow, Chris Windsor Heights	Attorney	43rd— <i>Polk</i>	83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Hall, Chris Sioux City		13th— <i>Woodbury</i>	84(1st), 84(2nd), 85(1st), 85(2nd)
Hanson, Curt Fairfield	Retired Teacher	82nd— <i>Davis, Jefferson, Van Buren</i>	83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Hanusa, Mary Ann Council Bluffs	Elementary School Administrator	16th— <i>Pottawattamie</i>	84(1st), 84(2nd), 85(1st), 85(2nd)
Heartsill, Greg T. Melcher-Dallas	Fence Contractor	28th— <i>Jasper, Lucas, Marion</i>	85(1st), 85(2nd)
Heaton, David E. Mount Pleasant	Retired Restaurateur	84th— <i>Henry, Jefferson, Lee, Washington</i>	76(1st), 76(2nd), 77(1st), 77(2nd), 78(1st), 78(2nd), 79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Heddens, Lisa K. Ames		46th— <i>Story</i>	80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Hein, Lee Monticello	Business Owner	96th— <i>Delaware, Jones</i>	84(1st), 84(2nd), 85(1st), 85(2nd)
Hess, Megan Spencer		2nd— <i>Clay, Dickinson, Palo Alto</i>	85(1st), 85(2nd)
Highfill, Jake Johnston	Commercial Real Estate	39th— <i>Polk</i>	85(1st), 85(2nd)
Hunter, Bruce L. Des Moines		34th— <i>Polk</i>	80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Huseman, Daniel Adair Aurelia	Farmer	3rd— <i>Cherokee, O'Brien, Plymouth, Sioux</i>	76(1st), 76(2nd), 77(1st), 77(2nd), 78(1st), 78(2nd), 79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Isenhardt, Charles Dubuque	President—Common Good Services/Sports Official	100th— <i>Dubuque</i>	83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Jacoby, Dave J. Coralville	Self-Employed/Small Business	74th— <i>Johnson</i>	80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Jorgensen, Ron Sioux City	Vice President for Business and Finance— Morningside College	6th— <i>Woodbury</i>	84(1st), 84(2nd), 85(1st), 85(2nd)

Name and Residence	Occupation	Representative District	Legislative Service
Kajtazovic, Anesa Waterloo		61st— <i>Black Hawk</i>	84(1st), 84(2nd), 85(1st), 85(2nd)
Kaufmann, Bobby Wilton	Grain and Livestock Farmer/Small Business Owner	73rd— <i>Cedar, Johnson, Muscatine</i>	85(1st), 85(2nd)
Kearns, Jerry A. Keokuk	Staff Representative— United Steelworkers Union	83rd— <i>Lee</i>	83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Kelley, Dan Newton	Realtor/Small Business Owner—DJ Service	29th— <i>Jasper</i>	84(1st), 84(2nd), 85(1st), 85(2nd)
Klein, Jarad Keota	Family Farmer	78th— <i>Keokuk, Washington</i>	84(1st), 84(2nd), 85(1st), 85(2nd)
Koester, Kevin Ankeny	Consultant/Retired School Administrator	38th— <i>Polk</i>	83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Kressig, Bob M. Cedar Falls	Retired—John Deere	59th— <i>Black Hawk</i>	81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Landon, John Ankeny	Realtor/Farm Manager	37th— <i>Polk</i>	85(1st), 85(2nd)
Lensing, Vicki S. Iowa City	Funeral Home Owner	85th— <i>Johnson</i>	79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Lofgren, Mark S. Muscatine		91st— <i>Muscatine</i>	84(1st), 84(2nd), 85(1st), 85(2nd)
Lundby, Daniel Marion		68th— <i>Linn</i>	85(1st), 85(2nd)
Lykam, Jim Davenport	Legislator	89th— <i>Scott</i>	73(1st), 73(2nd), 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Mascher, Mary Iowa City	Retired Teacher	86th— <i>Johnson</i>	76(1st), 76(2nd), 77(1st), 77(2nd), 78(1st), 78(2nd), 79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Maxwell, David E. Gibson	Drainage Contractor/Farmer	76th— <i>Iowa, Poweshiek</i>	85(1st), 85(2nd)
Meyer, Brian Des Moines		33rd— <i>Polk</i>	85(2nd)
Miller, Helen Fort Dodge	Attorney/Arts Educator	9th— <i>Webster</i>	80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)

Name and Residence	Occupation	Representative District	Legislative Service
Miller, Linda J. Bettendorf	Retired Registered Nurse	94th— <i>Scott</i>	82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Moore, Brian Bellevue	Farmer/Truck Driver	58th— <i>Dubuque, Jackson, Jones</i>	84(1st), 84(2nd), 85(1st), 85(2nd)
Muhlbauer, Dan Manilla	Farmer	12th— <i>Audubon, Carroll, Crawford</i>	84(1st), 84(2nd), 85(1st), 85(2nd)
Murphy, Patrick J. Dubuque		99th— <i>Dubuque</i>	73(2nd), 74(1st), 74(2nd), 74(2nd)X, 74(2nd)XX, 75(1st), 75(2nd), 76(1st), 76(2nd), 77(1st), 77(2nd), 78(1st), 78(2nd), 79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Oldson, Jo Des Moines		41st— <i>Polk</i>	80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Olson, Rick Des Moines	Attorney	31st— <i>Polk</i>	81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Olson, Steven N. DeWitt	Farmer	97th— <i>Clinton, Scott</i>	80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Olson, Tyler Cedar Rapids	Small Business Owner	65th— <i>Linn</i>	82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Ourth, Scott Ackworth	Public Affairs Executive	26th— <i>Warren</i>	85(1st), 85(2nd)
Paulsen, Kraig Hiawatha	Speaker of the House/Attorney	67th— <i>Linn</i>	80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Pettengill, Dawn E. Mount Auburn	Legislator	75th— <i>Benton, Iowa</i>	81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Prichard, Todd Charles City	Educator	52nd— <i>Cerro Gordo, Chickasaw, Floyd</i>	85(1st), 85(2nd)
Rayhons, Henry V. Garner	Semi-Retired Farmer	8th— <i>Hancock, Kossuth, Wright</i>	77(1st), 77(2nd), 78(1st), 78(2nd), 79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)

Name and Residence	Occupation	Representative District	Legislative Service
Riding, Joe Altoona		30th— <i>Polk</i>	85(1st), 85(2nd)
Rogers, Walt Cedar Falls		60th— <i>Black Hawk</i>	84(1st), 84(2nd), 85(1st), 85(2nd)
Ruff, Patti McGregor		56th— <i>Allamakee, Clayton</i>	85(1st), 85(2nd)
Running-Marquardt, Kirsten Cedar Rapids		69th— <i>Linn</i>	83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Salmon, Sandy Janesville	Retired Home Educator	63rd— <i>Black Hawk, Bremer</i>	85(1st), 85(2nd)
Sands, Thomas R. Wapello	Bank Officer/Real Estate Appraiser/Farm Owner	88th— <i>Des Moines, Louisa, Muscatine</i>	80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Schultz, Jason Schleswig	Farmer	18th— <i>Crawford, Harrison, Shelby</i>	83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Shaw, Tom W. Laurens		10th— <i>Calhoun, Humboldt, Pocahontas, Webster</i>	84(1st), 84(2nd), 85(1st), 85(2nd)
Sheets, Larry Moulton		80th— <i>Appanoose, Mahaska, Monroe, Wapello</i>	85(1st), 85(2nd)
Smith, Jeff Spirit Lake	Retired Banker	1st— <i>Dickinson, Lyon, Osceola</i>	84(1st), 84(2nd), 85(1st), 85(2nd)
Smith, Mark D. Marshalltown	Licensed Independent Social Worker	71st— <i>Marshall</i>	79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Soderberg, Chuck Le Mars	Vice President of Planning and Legislative Services—Northwest Iowa Power Cooperative	5th— <i>Plymouth, Woodbury</i>	81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Staed, Art Cedar Rapids		66th— <i>Linn</i>	82(1st), 82(2nd), 85(1st), 85(2nd)
Stanerson, Quentin Center Point	Teacher	95th— <i>Buchanan, Linn</i>	85(1st), 85(2nd)
Steckman, Sharon S. Mason City	Retired Educator	53rd— <i>Cerro Gordo</i>	83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Stutsman, Sally Riverside	Former Johnson County Supervisor	77th— <i>Johnson</i>	85(1st), 85(2nd)
Taylor, Rob West Des Moines	Sales Director/Consultant/ Educator	44th— <i>Dallas</i>	85(1st), 85(2nd)

Name and Residence	Occupation	Representative District	Legislative Service
Taylor, Todd E. Cedar Rapids	AFSCME Representative	70th— <i>Linn</i>	76(2nd), 77(1st), 77(2nd), 78(1st), 78(2nd), 79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Thede, Phyllis Bettendorf		93rd— <i>Scott</i>	83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Thomas, Roger Elkader	Executive Director— Elkader Development Corporation/Main Street Elkader	55th— <i>Clayton, Fayette, Winneshiek</i>	77(1st), 77(2nd), 78(1st), 78(2nd), 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Upmeyer, Linda L. Clear Lake	Majority Leader/Nurse Practitioner	54th— <i>Butler, Cerro Gordo, Franklin</i>	80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Vander Linden, Guy Oskaloosa	Retired Marine	79th— <i>Mahaska, Marion</i>	84(1st), 84(2nd), 85(1st), 85(2nd)
Watts, Ralph C. Adel	Retired Engineer	19th— <i>Dallas, Polk</i>	80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Wessel-Kroeschell, Beth Ames	Legislator	45th— <i>Story</i>	81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Winckler, Cindy L. Davenport	Educational Consultant	90th— <i>Scott</i>	79(1st), 79(1st)X, 79(1st)XX, 79(2nd), 79(2nd)X, 79(2nd)XX, 80(1st), 80(1st)X, 80(2nd), 80(2nd)X, 81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Windschitl, Matt W. Missouri Valley	Gunsmith/Conductor— Union Pacific Railroad	17th— <i>Harrison, Ida, Monona, Woodbury</i>	82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)
Wolfe, Mary Clinton		98th— <i>Clinton</i>	84(1st), 84(2nd), 85(1st), 85(2nd)
Wood, Frank B. Eldridge	High School Associate Principal	92nd— <i>Scott</i>	81(1st), 81(2nd), 81(2nd)X, 82(1st), 82(2nd), 85(1st), 85(2nd)
Worthan, Gary Storm Lake	Farmer	11th— <i>Buena Vista, Sac</i>	82(1st), 82(2nd), 83(1st), 83(2nd), 84(1st), 84(2nd), 85(1st), 85(2nd)

JUDICIAL BRANCH

JUSTICES OF THE SUPREME COURT

(Justices listed according to seniority)

Name	City of Office	Term Ending
Mark S. Cady, C.J.	Fort Dodge	December 31, 2016
David S. Wiggins	West Des Moines	December 31, 2020
Daryl L. Hecht	Sloan	December 31, 2016
Brent R. Appel	Ackworth	December 31, 2016
Thomas D. Waterman	Pleasant Valley	December 31, 2020
Edward M. Mansfield	Des Moines	December 31, 2020
Bruce B. Zager	Waterloo	December 31, 2020

JUDGES OF THE COURT OF APPEALS

(Judges listed according to seniority)

Gayle N. Vogel	Spirit Lake	December 31, 2016
Anuradha Vaitheswaran	Des Moines	December 31, 2018
Amanda Potterfield	Cedar Rapids	December 31, 2016
Richard H. Doyle	Des Moines	December 31, 2016
David R. Danilson, C.J.	Boone	December 31, 2016
Mary E. Tabor	Des Moines	December 31, 2018
Michael R. Mullins	Washington	December 31, 2018
Thomas N. Bower	Cedar Falls	December 31, 2014
Christopher L. McDonald	Des Moines	December 31, 2014

CONGRESSIONAL DELEGATION AND DISTRICT OFFICES

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Sioux City, Iowa 51101
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201 West Second Street
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307 Federal Building
8 South Sixth Street
Council Bluffs, Iowa 51501
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CONDITION OF STATE TREASURY

June 30, 2013

	Balance July 1, 2012	Total Receipts and Transfers	Total Available	Total Disbursements and Transfers	Balance June 30, 2013
General Fund	\$ 1,112,608,814	\$12,746,581,384	\$13,859,190,198	\$12,224,468,106	\$ 1,634,722,092
Special Revenue Fund	1,345,610,315	5,035,948,418	6,381,558,733	5,122,717,098	1,258,841,635
Capital Projects Fund	45,297,055	38,135,099	83,432,154	67,858,394	15,573,760
Debt Service Fund	671	3	674	0	674
Enterprise Fund	58,184,381	689,838,424	748,022,805	690,293,054	57,729,751
Internal Service Fund	129,552,487	577,631,449	707,183,936	582,321,884	124,862,052
Expendable Trust Fund	170,201,655	623,932,029	794,133,684	625,221,930	168,911,754
Nonexpendable Trust Fund	30,309,835	2,701,141	33,010,976	876,684	32,134,292
Pension Fund	19,843,016,908	2,776,209,217	22,619,226,125	1,795,091,397	20,824,134,728
Trust and Agency Fund	259,475,812	5,309,065,703	5,568,541,515	5,251,132,872	317,408,643
Totals	<u>\$22,994,257,933</u>	<u>\$27,800,042,867</u>	<u>\$50,794,300,800</u>	<u>\$26,359,981,419</u>	<u>\$24,434,319,381</u>

Balance July 1, 2012	\$22,994,257,933
Receipts and Transfers	27,800,042,867
Total Available	50,794,300,800
Disbursements and Transfers	26,359,981,419
Balance June 30, 2013	\$24,434,319,381

DEPARTMENT OF ADMINISTRATIVE SERVICES
STATE ACCOUNTING ENTERPRISE

May 27, 2014

ANALYSIS BY CHAPTERS

2014 REGULAR SESSION

Conversion Tables of Senate and House Files to chapters of the 2014 Acts, Regular Session, see page 556

CH.	FILE	TITLE
1001	HF 2130	Commerce — banking and professional regulation
1002	HF 2131	Mortgages or deeds of trust executed by transmitting utilities — recording
1003	HF 2170	School calendars and instructional time
1004	HF 2172	Public employment relations board — electronic filing system
1005	HF 2216	Off-road utility vehicle — definition
1006	SF 2083	Dietetics — licensure requirements
1007	SF 2105	Regulation of insurance
1008	SF 2133	Collateral pledged by insurers in delinquency proceedings — federal home loan bank rights
1009	SF 2193	Adult day services programs — admission and retention criteria
1010	SF 2197	Air and water quality permits for electric power generating facilities
1011	SF 2205	Regulation of credit unions
1012	SF 2206	Iowa finance authority — title guaranty program and private activity bonds
1013	SF 2230	Education — miscellaneous changes
1014	SF 2305	Mutual aid arrangements and agreements for disaster emergencies
1015	HF 2067	Youth spring wild turkey hunting licenses
1016	HF 2297	Regulation of pharmacy benefits managers
1017	SF 2056	Incentives for school district reorganization, whole-grade sharing, or dissolution
1018	SF 2104	Regulation of insurance holding company systems
1019	SF 2120	Advanced registered nurse practitioners — professional titles or abbreviations
1020	SF 2131	Life insurance policies or contracts — standard valuation and forfeiture provisions
1021	SF 2169	Probate — witnesses to wills, distribution by affidavit, and claims of personal representatives
1022	SF 2191	Drainage or levee district construction, repairs, or improvements — financing
1023	SF 2192	Motorized bicycles — definition — maximum speed
1024	SF 2200	Business corporations — voting trusts, shareholder agreements, and financial statements or reports
1025	SF 2228	Special minor's driver's licenses — extracurricular activities and vehicle refueling
1026	SF 2240	Nonsubstantive Code corrections
1027	SF 2250	Vehicle recycler licensing — miscellaneous changes
1028	SF 2255	State tort claims — volunteer disaster assistance by architects and engineers
1029	SF 2276	Adoptions — investigation and reporting requirements
1030	SF 2290	Operation of railroad train or locomotive — railroad employees — identification
1031	SF 2313	Clerks of district court — removal procedure
1032	SF 2338	Excise tax on compressed or liquefied natural gas used as special fuel
1033	HF 381	Horse racing — miscellaneous changes
1034	HF 2199	Unemployment compensation — voluntary shared work program changes
1035	HF 2271	School finance — weighting for school district and area education agency shared operational functions
1036	HF 2288	Government agency operations — reports, purchasing, leases, and debt collection

CH.	FILE	TITLE
1037	HF 2324	Loan or credit transactions
1038	HF 2326	Indigent defense — delinquency and termination of parental rights proceedings
1039	HF 2346	Solid waste — steel slag exception
1040	HF 2365	Entities regulated by the department of inspections and appeals — miscellaneous provisions
1041	HF 2368	Consumer credit reports and security freezes — protected consumers
1042	HF 2370	Orthotist or prosthetist assistants — services — supervision
1043	HF 2378	Provisional licenses in psychology
1044	HF 2379	Crisis stabilization programs
1045	HF 2389	Code of professional conduct for education practitioners — sexual contact with students
1046	HF 2397	State lands volunteer program — liability
1047	HF 2408	Underground facility excavations — notification requirements
1048	HF 2421	Child in need of assistance proceedings — transfer of guardianship
1049	HF 2427	Corn promotion
1050	HF 2436	Streamlined sales tax administration — dietary supplements
1051	SF 2341	Sales tax rebate — automobile racetrack facility
1052	SF 220	School district retirement incentive programs — employee eligibility
1053	SF 2080	Drug prescribing and dispensing information program — interstate information exchanges
1054	SF 2091	Co-ownership of real property
1055	SF 2092	Fraudulent practices
1056	SF 2121	Controlled substance schedules — miscellaneous changes
1057	SF 2185	Pari-mutuel wagering — native horses
1058	SF 2198	Paddlefish fishing licenses and tags
1059	SF 2211	Civil commitment of sexually violent predators
1060	SF 2212	Land disposal of yard waste
1061	SF 2257	College student aid commission programs and accounts
1062	SF 2259	Computer data containing personal information — security breaches
1063	SF 2271	College student aid commission duties and authority — fees
1064	SF 2273	Drainage or levee district trustees — interest holders in entities holding interests in agricultural land
1065	SF 2291	Motor vehicle registration fees — exemption for new completed vehicles modified by equipment dealers
1066	SF 2296	Mental health treatment costs of persons accused of a crime
1067	SF 2315	Use restrictions on land
1068	SF 2320	Medical assistance — providers of consumer-directed attendant care and consumer choices option services
1069	SF 2321	Jurisdiction of military courts-martial — criminal offenses
1070	HF 514	Claims against purchased or pledged goods held by pawnbrokers
1071	HF 2132	Gideon fellowship program
1072	HF 2181	Motor vehicle lemon law — maximum weight limit
1073	HF 2278	Regional transit district customer data — disclosure restrictions
1074	HF 2325	Corporations for pecuniary profit — notice, filing, and publication requirements
1075	HF 2344	Drainage or levee districts — mergers, trustee liability, and bidding procedures
1076	HF 2435	Internal Revenue Code references update — generation skipping transfer and estate taxes repeal
1077	SF 2319	Student literacy skills — dyslexia
1078	SF 2168	Uniform power of attorney act
1079	SF 2283	United States savings bonds — escheatment
1080	SF 2328	Iowa finance authority reorganization
1081	SF 2339	Redevelopment tax credits — eligibility — administration
1082	HF 159	Controlled substances — products used to manufacture
1083	HF 475	Search warrants — global positioning devices
1084	HF 2159	Medical assistance income trusts
1085	HF 2183	Public utilities — delinquent customer accounts
1086	HF 2192	Water services within two miles of a city

CH.	FILE	TITLE
1087	HF 2230	Vehicles of excessive size and weight — agricultural conservation construction equipment
1088	HF 2274	Notice of state agency fees
1089	HF 2296	Disposition of unclaimed property — gift certificates
1090	HF 2387	Garnishment of judgment debtor property — notice
1091	HF 2388	Education of children adjudicated under juvenile justice law or receiving foster care services
1092	HF 2423	Substantive Code corrections
1093	HF 2438	Taxation and tax law administration — miscellaneous changes
1094	SF 366	Radon control in schools
1095	SF 2312	Multiple housing cooperatives and horizontal property regimes
1096	SF 2310	Underage possession or consumption of alcohol
1097	SF 2311	Sex offenses and human trafficking
1098	SF 2118	Domestic abuse protective orders — pets or companion animals
1099	SF 2195	Regulation of utilities
1100	HF 499	Deer hunting — crossbows
1101	HF 2366	Elections, ballots, and voter registration
1102	HF 2464	Sales and use tax rebate — raceway facility
1103	HF 2459	Income tax credits for reserve peace officers and volunteer fire fighters and emergency medical services personnel
1104	SF 2344	Renewable fuels
1105	SF 383	Juvenile delinquency records
1106	SF 2196	Public health programs and services
1107	SF 2239	Elder abuse
1108	HF 398	Duties and responsibilities of insurance producers
1109	HF 2109	Alternative nicotine and vapor products
1110	HF 2273	Vehicle registration credits and fees, rental vehicle tax, and levee and drainage districts
1111	HF 2289	Unmanned aerial vehicles
1112	HF 2454	Beginning farmer tax credit program — miscellaneous changes
1113	HF 2468	Income tax credit for adoption expenses
1114	HF 2474	Sexual exploitation — persons issued coaching authorization
1115	HF 2476	Unified law enforcement district funding
1116	SF 303	Veterans, military service members, and survivor beneficiaries
1117	SF 2352	Property tax — homestead credit for disabled veterans
1118	HF 2453	Historic preservation and cultural and entertainment district tax credits
1119	SF 2297	Criminal transmission of contagious or infectious diseases
1120	SF 2337	Child and dependent care income tax credits
1121	SF 2340	Solar energy system tax credit changes
1122	SF 2343	Eligibility for renewable energy tax credits
1123	SF 2355	Transportation — miscellaneous changes
1124	SF 2359	Economic development programs — investment tax credits, targeted small businesses, infrastructure, endow Iowa, and development regions
1125	SF 2360	Medical cannabidiol
1126	SF 2362	Pari-mutuel racing and gambling games
1127	SF 2364	Environmental sales tax exemption and motorsports recreational vehicles
1128	HF 2444	Administration of taxes and related laws — inheritance and motor and special fuel taxes
1129	HF 2446	Sales tax exemption for agricultural diesel fuel trailers or seed tenders
1130	HF 2448	Economic development programs — high quality jobs, workforce housing tax incentives, and enterprise zones
1131	HF 2466	Assessment of low-income housing
1132	HF 2460	Appropriations — economic development
1133	SF 2130	Appropriations — transportation
1134	SF 2342	Appropriations — administration and regulation
1135	SF 2347	Appropriations — education
1136	SF 2349	Appropriations — infrastructure and capital projects
1137	HF 2449	Appropriations — judicial branch

CH.	FILE	TITLE
1138	HF 2450	Appropriations — justice system
1139	HF 2458	Appropriations — agriculture and natural resources
1140	HF 2463	Appropriations — human services
1141	HF 2473	State and local government financial and regulatory matters — appropriations and miscellaneous changes

2014 Regular Session
of the
Eighty-Fifth General Assembly
of the
State of Iowa

CHAPTER 1001

COMMERCE — BANKING AND PROFESSIONAL REGULATION

H.F. 2130

AN ACT relating to matters under the purview of the banking division of the department of commerce.

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

Section 1. Section 490.1301, subsection 4, paragraph b, Code 2014, is amended by striking the paragraph.

Sec. 2. Section 490.1330, subsection 6, Code 2014, is amended by striking the subsection.

Sec. 3. Section 524.107, subsections 1 and 2, Code 2014, are amended to read as follows:

1. A person, other than a state bank which is subject to the provisions of this chapter and a national bank authorized by the laws of the United States to engage in the business of receiving money for deposit, and except as provided in subsection 2, shall not engage in this state in the business of receiving money for deposit, transact the business of banking, or establish in this state a place of business for such purpose.

2. A person doing business in this state shall not use the words “bank” or “trust” or use any derivative, plural, or compound of the words “bank”, “banking”, “bankers”, or “trust” in any manner which would tend to create the impression that the person is authorized to engage in the business of banking or to act in a fiduciary capacity, except a state bank authorized to do so by this chapter or a bank authorized to do so by the laws of another state, a national bank to the extent permitted by the laws of the United States, a bank holding company as defined in section 524.1801, a savings and loan holding company as defined in 12 U.S.C. §1467a, or a federal association to the extent permitted by the laws of the United States, or, insofar as the word “trust” is concerned, an individual permissibly serving as a fiduciary in this state, pursuant to section 633.63, or, insofar as the words “trust” and “bank” are concerned, a nonresident corporate fiduciary permissibly serving as a fiduciary in this state pursuant to section 633.64.

Sec. 4. Section 524.1406, subsection 3, Code 2014, is amended by striking the subsection.

Sec. 5. Section 544A.13, subsection 1, paragraph h, Code 2014, is amended to read as follows:

h. Willful or repeated violations of the provisions of this Act chapter.

Sec. 6. REPEAL. Section 544A.21, Code 2014, is repealed.

Approved March 7, 2014

CHAPTER 1002

MORTGAGES OR DEEDS OF TRUST EXECUTED BY TRANSMITTING UTILITIES — RECORDING

H.F. 2131

AN ACT modifying provisions applicable to the recording of a mortgage or deed of trust executed by a transmitting utility.

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

Section 1. Section 554B.3, Code 2014, is amended to read as follows:

554B.3 Recording mortgage or deed of trust upon real estate.

Any mortgage or deed of trust upon real estate executed by a transmitting utility may provide that property of the transmitting utility, whether owned at the time of the execution of the instrument or subsequently acquired, shall secure the obligations covered by the instrument. Recording the instrument in the office of the recorder of each county in which ~~such any portion of the property, or any part thereof,~~ described in the instrument is situated shall give constructive notice to all persons of the lien of the mortgage or deed of trust from the time of recording or, in the case of subsequently acquired real estate, from the time of acquisition.

Sec. 2. NEW SECTION. **554B.4 Recording memorandum of mortgage or deed of trust.**

If a mortgage or deed of trust upon real estate is executed by a transmitting utility and the real estate described in the instrument is situated in more than one county, the recording requirement of section 554B.3 establishing constructive notice is satisfied by either of the following:

1. Recording the mortgage or deed of trust in each county in which any portion of the property is situated.
2. Recording the mortgage or deed of trust in at least one county in which a portion of the real estate is situated, and by recording in every other county in which a portion of the real estate is situated a memorandum of the mortgage or deed of trust containing, at a minimum, the following:
 - a. The names and addresses of the mortgagor and mortgagee.
 - b. A legal description of all real property and interests therein subject to the mortgage or deed of trust.
 - c. The date of maturity of the indebtedness secured by the mortgage or deed of trust and whether the instrument secures future advances.
 - d. A statement as to whether or not the mortgage or deed of trust applies to subsequently acquired property of the transmitting utility.
 - e. The county recorder's office where the mortgage or deed of trust is recorded, the recording date, and document identification number.
 - f. Such other information as deemed appropriate by the transmitting utility.

Approved March 7, 2014

CHAPTER 1003

SCHOOL CALENDARS AND INSTRUCTIONAL TIME

H.F. 2170

AN ACT relating to school instructional time.

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

Section 1. Section 256.7, subsection 19, Code 2013, as amended by 2013 Iowa Acts, chapter 121, section 79, is amended to read as follows:

19. ~~Define~~ For a school or school district with a school calendar measuring instructional time in days pursuant to section 279.10, subsection 1, define the minimum school day as a day consisting of six hours of instructional days or time for grades one through twelve. ~~The minimum hours as time that shall be exclusive of the lunch period, but may include passing time between classes. Time spent on parent-teacher conferences shall be considered instructional time. A school or school district may record a day of school with less than the minimum instructional hours as a minimum school day if any of the following apply:~~

a. If emergency health or safety factors require the late arrival or early dismissal of students on a specific day.

b. If the total hours of instructional school time for grades one through twelve for any five consecutive school days equal a minimum of thirty hours, even though any one day of school is less than the minimum instructional hours because of a staff development opportunity provided for the professional instructional staff or because parent-teacher conferences have been scheduled beyond the regular school day. Furthermore, if the total hours of instructional time for the first four consecutive days equal at least thirty hours because parent-teacher conferences have been scheduled beyond the regular school day, a school or school district may record zero hours of instructional time on the fifth consecutive school day as a minimum school day.

Sec. 2. Section 279.10, subsection 4, Code 2014, is amended to read as follows:

4. The director of the department of education may grant a request made by a board of directors of a school district or the authorities in charge of an accredited nonpublic school stating its desire to commence classes for regularly established elementary and secondary schools prior to the earliest starting date specified in subsection 1. A request shall be based upon the determination that a starting date on or after the earliest starting date specified in subsection 1 would have a significant negative educational impact.

Approved March 7, 2014

CHAPTER 1004

PUBLIC EMPLOYMENT RELATIONS BOARD — ELECTRONIC FILING SYSTEM

H.F. 2172

AN ACT providing for the use of an electronic filing and notice system by the public employment relations board.

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

Section 1. Section 20.24, Code 2014, is amended to read as follows:

20.24 Notice and service — electronic filing system.

~~Any~~ The board shall by rule establish an electronic filing system for the filing or service of any notice or other document required under the provisions of this chapter shall be in writing, but service thereof shall be sufficient if mailed by restricted certified mail, return

~~receipt requested, addressed to the last known address of the intended recipient, unless or permitted by law to be filed with or served on or filed or served by the board. Unless otherwise provided in this chapter by law, the board may by rule require the filing or service of such notice or other document through the system, notwithstanding the provisions of chapter 17A concerning service or filing by mail. Refusal of restricted certified mail by any party shall be considered service. Any notice or other document not required by rule to be filed or served through the system shall be filed or served in accordance with chapter 17A. Unless otherwise provided in this chapter by law, prescribed time periods shall commence from the date of the receipt of the notice filing or service through the system. Any party may at any time execute and deliver an acceptance of service in lieu of mailed notice.~~

Approved March 7, 2014

CHAPTER 1005

OFF-ROAD UTILITY VEHICLE — DEFINITION

H.F. 2216

AN ACT concerning the definition of off-road utility vehicle for purposes of regulation by the department of natural resources.

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

Section 1. Section 321I.1, subsection 17, paragraph a, Code 2014, is amended to read as follows:

a. ~~“Off-road utility vehicle” means a motorized vehicle with not less than four and not more than eight nonhighway tires or rubberized tracks that is limited in engine displacement to less than one thousand five hundred cubic centimeters and in total dry weight to not more than two thousand pounds and that has a seat that is of bucket or bench design, not intended to be straddled by the operator, and a steering wheel or control levers for control. “Off-road utility vehicle” includes the following vehicles:~~

(1) “Off-road utility vehicle — type 1” means an off-road utility vehicle with a total dry weight of one thousand two hundred pounds or less and a width of fifty inches or less.

(2) “Off-road utility vehicle — type 2” means an off-road utility vehicle, other than a type 1 off-road utility vehicle, with a total dry weight of two thousand pounds or less, and a width of sixty-five inches or less.

(3) “Off-road utility vehicle — type 3” means an off-road utility vehicle with a total dry weight of more than two thousand pounds or a width of more than sixty-five inches, or both.

Approved March 7, 2014

CHAPTER 1006

DIETETICS — LICENSURE REQUIREMENTS

S.F. 2083

AN ACT concerning licensure requirements for dietetics as established or approved by the academy of nutrition and dietetics.

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

Section 1. Section 152A.2, subsection 1, Code 2014, is amended to read as follows:

1. An applicant shall be issued a license to practice dietetics by the board when the applicant satisfies all of the following:

a. Possesses a baccalaureate degree or postbaccalaureate degree with a major course of study in human nutrition, food and nutrition, dietetics, or food systems management, or in an equivalent major course of study which meets minimum academic requirements as established by the American dietetic association accreditation council for education in nutrition and dietetics of the academy of nutrition and dietetics and approved by the board.

b. Completes an internship or preplanned professional experience program accredited competency-based supervised experience program approved by the American dietetic association accreditation council for education in nutrition and dietetics of the academy of nutrition and dietetics and approved by the board.

c. Satisfactorily completes an the commission on dietetic registration of the academy of nutrition and dietetics examination designed approved by the board.

Sec. 2. Section 152A.3, subsection 2, Code 2014, is amended to read as follows:

2. Dietetics students who engage in clinical practice under the supervision of a dietitian as part of a dietetic education program approved or accredited by the American dietetic association or a competency-based supervised experience program approved by the accreditation council for education in nutrition and dietetics of the academy of nutrition and dietetics.

Sec. 3. Section 152A.3, subsection 4, paragraph b, Code 2014, is amended to read as follows:

b. Conducting a teaching clinical demonstration in connection with a program of basic clinical education, graduate education, or postgraduate education which is sponsored by a dietetic education program or accredited by the American dietetic association and carried out in an educational institution or its affiliated clinical facility or health care agency, or before a group of licensed dietitians a competency-based supervised experience program approved by the accreditation council for education in nutrition and dietetics of the academy of nutrition and dietetics.

Approved March 14, 2014

CHAPTER 1007

REGULATION OF INSURANCE

S.F. 2105

AN ACT relating to various matters involving insurance and the insurance division of the department of commerce and including applicability provisions.

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

DIVISION I

MISCELLANEOUS PROVISIONS

Section 1. Section 97B.49B, subsection 1, paragraph e, Code 2014, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (13) An employee of the insurance division of the department of commerce who as a condition of employment is required to be certified by the Iowa law enforcement academy and who is required to perform the duties of a peace officer as provided in section 507E.8.

Sec. 2. Section 502.409, subsection 1, Code 2014, is amended to read as follows:

1. *Withdrawal of registration.* Withdrawal of registration by a broker-dealer, agent, investment adviser, or investment adviser representative becomes effective sixty days after the filing of the application to withdraw or within any shorter period as provided by rule adopted or order issued under this chapter unless a revocation or suspension proceeding is pending when the application is filed. If a proceeding is pending, withdrawal becomes effective when and upon such conditions as required by rule adopted or order issued under this chapter. The administrator may institute a disciplinary action under section 502.412, including an action to revoke, suspend, condition, or limit the registration of a registrant, censure, impose a bar, or impose a civil penalty, within ~~one year~~ two years after the withdrawal became effective automatically and issue a disciplinary order as of the last date on which registration was effective if a proceeding is not pending.

Sec. 3. Section 511.8, subsection 8, paragraph d, Code 2014, is amended to read as follows:

d. In addition to the restrictions contained in paragraphs "a" and "b", the investments of any company or association in securities included under subsection 5, paragraph "c", are not eligible in excess of ~~two~~ three percent of the legal reserve, but not more than ~~one-eighth~~ one-half of one percent of the legal reserve shall be invested in the securities of any one corporation.

Sec. 4. Section 511.8, subsection 22, paragraph i, Code 2014, is amended to read as follows:

i. Securities held in the legal reserve of a life insurance company or association pledged as collateral for financial instruments used in ~~highly effective~~ hedging transactions ~~as defined in the national association of insurance commissioners' statement of statutory accounting principles no. 86~~ shall continue to be eligible for inclusion in the legal reserve of the life insurance company or association subject to all of the following:

(1) The life insurance company or association does not include the financial instruments used in ~~highly effective~~ hedging transactions for which the securities are pledged as collateral in the legal reserve of the life insurance company or association, provided, however, that this subparagraph shall not exclude securities pledged to a counterparty, clearing organization, or clearinghouse on an upfront basis in the form of initial margin, independent amount, or other securities pledged as a precondition of entering into financial instruments used in ~~highly effective~~ hedging transactions from inclusion in the legal reserve of the life insurance company or association.

(2) Securities pledged as collateral for financial instruments used in highly effective hedging transactions ~~as defined in the national association of insurance commissioners' statement of statutory accounting principles no. 86,~~ together with securities pledged to a counterparty, clearing organization, or clearinghouse on an upfront basis in the form of initial margin, independent amount, or other securities pledged as a precondition of entering into ~~financial instruments used in~~ highly effective hedging transactions pursuant to subparagraph (1), are not eligible in excess of ten percent of the legal reserve of the life insurance company or association, less any financial instruments used in hedging transactions held in the legal reserve under this subsection and less any securities included under subparagraph (3).

(3) Securities pledged as collateral for financial instruments used in hedging transactions that the life insurance company or association does not report as highly effective hedging transactions, together with securities pledged to a counterparty, clearing organization, or clearinghouse on an upfront basis in the form of initial margin, independent amount, or other securities pledged as a precondition of entering into hedging transactions that the life insurance company or association does not report as highly effective hedging transactions pursuant to subparagraph (1), are not eligible in excess of three percent of the legal reserve of the life insurance company or association, less any financial instruments used in hedging transactions held in the legal reserve under this subsection.

DIVISION II
ELECTRONIC POSTING AND TRANSMISSION OF INSURANCE NOTICES AND
DOCUMENTS

Sec. 5. NEW SECTION. **505B.1 Notices and documents delivered by electronic means.**

1. As used in this chapter, unless the context otherwise requires:

a. “*Delivered by electronic means*” means any of the following:

(1) Delivery to an electronic mail address at which a party has consented to receive notices or documents.

(2) Posting on an electronic network or site accessible via the internet, a mobile application, computer, mobile device, tablet, or any other electronic device, together with separate notice of the posting which shall be provided by electronic mail to the address at which the party has consented to receive notice or by any other delivery method that has been consented to by the party.

b. “*Party*” means a recipient of a notice or document required as part of an insurance transaction including but not limited to an applicant, an insured, a policyholder, or an annuity contract holder.

2. Subject to subsection 4, any notice to a party or any other document required under applicable law in an insurance transaction or that is to serve as evidence of insurance coverage may be delivered, stored, or presented by electronic means so long as the notice or document meets the requirements of chapter 554D.

3. Delivery of a notice or document in accordance with this section shall be considered equivalent to any delivery method required under applicable law, including delivery by first class mail; first class mail, postage prepaid; certified mail; certificate of mail; or certificate of mailing.

4. A notice or document may be delivered by electronic means by an insurer to a party under this section if all of the following occur:

a. The party has affirmatively consented to such method of delivery and has not withdrawn the consent.

b. The party, before giving consent, is provided with a clear and conspicuous statement informing the party of the following:

(1) Any right or option of the party to have the notice or document provided or made available in paper or another nonelectronic form.

(2) The right of the party to withdraw consent to have a notice or document delivered by electronic means and any fees, conditions, or consequences imposed in the event consent is withdrawn.

(3) Whether the party’s consent applies as follows:

(a) Only to the particular transaction as to which the notice or document must be provided.

(b) To identified categories of notices or documents that may be delivered by electronic means during the course of the parties’ relationship.

(4) (a) The means, after consent is given, by which a party may obtain a paper copy of a notice or document delivered by electronic means.

(b) The fee, if any, for the paper copy.

(5) The procedure a party must follow to withdraw consent to have a notice or document delivered by electronic means and to update information needed to contact the party electronically.

c. Both of the following occur:

(1) Before giving consent, the party is provided with a statement of the hardware and software requirements for access to and retention of a notice or document delivered by electronic means.

(2) The party consents electronically, or confirms consent electronically, in a manner that reasonably demonstrates that the party can access information in the electronic form that will be used for notices or documents delivered by electronic means as to which the party has given consent.

d. After consent of the party is given, the insurer, in the event a change in the hardware or software requirements needed to access or retain a notice or document delivered by electronic

means creates a material risk that the party will not be able to access or retain a subsequent notice or document to which the consent applies, does the following:

(1) Provides the party with a statement of the following:

(a) The revised hardware and software requirements for access to and retention of a notice or document delivered by electronic means.

(b) The right of the party to withdraw consent without the imposition of any fee, condition, or consequence that was not disclosed under paragraph “b”, subparagraph (2).

(2) Complies with paragraph “b”.

5. This section does not affect requirements related to content or timing of any notice or document required under applicable law.

6. If a provision of this title or applicable law requiring a notice or document to be provided to a party expressly requires verification or acknowledgment of receipt of the notice or document, the notice or document may be delivered by electronic means only if the method used provides for verification or acknowledgment of receipt.

7. The legal effectiveness, validity, or enforceability of any contract or policy of insurance executed by a party shall not be denied solely because of the failure to obtain electronic consent or confirmation of consent of the party in accordance with subsection 4, paragraph “c”, subparagraph (2).

8. *a.* A withdrawal of consent by a party does not affect the legal effectiveness, validity, or enforceability of a notice or document delivered by electronic means to the party before the withdrawal of consent is effective.

b. A withdrawal of consent by a party is effective within a reasonable period of time after receipt of the withdrawal by the insurer.

c. Failure by an insurer to comply with subsection 4, paragraph “d”, may be treated, at the election of the party, as a withdrawal of consent for purposes of this section.

9. This section does not apply to a notice or document delivered by an insurer in an electronic form before the effective date of this Act to a party who, before that date, has consented to receive a notice or document in an electronic form otherwise allowed by law.

10. If the consent of a party to receive certain notices or documents in an electronic form is on file with an insurer before the effective date of this Act, and pursuant to this section an insurer intends to deliver additional notices or documents to such party in an electronic form, then prior to delivering such additional notices or documents electronically, the insurer shall notify the party of the following:

a. The notices or documents that may be delivered by electronic means under this section that were not previously delivered electronically.

b. The party’s right to withdraw consent to have notices or documents delivered by electronic means.

11. *a.* Except as otherwise provided by law, if an oral communication or a recording of an oral communication from a party can be reliably stored and reproduced by an insurer, the oral communication or recording may qualify as a notice or document delivered by electronic means for purposes of this section.

b. If a provision of this title or applicable law requires a signature or notice or document to be notarized, acknowledged, verified, or made under oath, the requirement is satisfied if the electronic signature of the person authorized to perform those acts, together with all other information required to be included by the provision, is attached to or logically associated with the signature, notice, or document.

12. This section shall not be construed to modify, limit, or supersede the provisions of the federal Electronic Signatures in Global and National Commerce Act, Pub. L. No. 106-229, 114 Stat. 464 (2000), codified at 15 U.S.C. §7001 et seq., as amended.

Sec. 6. NEW SECTION. 505B.2 Posting of policies on the internet.

Notwithstanding any contrary provision of chapter 554D, an insurer may mail, deliver, or post on the insurer’s internet site insurance documents, including policies, riders, endorsements, and annuity contracts that do not contain personally identifiable information. If the insurer elects to post an insurance policy or endorsement on the insurer’s internet site in lieu of mailing or delivering the policy or endorsement to the insured, the insurer must comply with all of the following conditions:

1. The policy or endorsement must be accessible and remain accessible for as long as the policy or endorsement is in force.

2. After the expiration of the policy or endorsement, the insurer must archive the expired policy or endorsement for a period of five years, and make the policy or endorsement available upon request.

3. The policy or endorsement must be posted in a manner that enables the insured to print and save the policy or endorsement using programs and applications that are widely available on the internet and free to use.

4. The insurer must provide the following information in, or simultaneously with, each declarations page provided at the time of issuance of the initial policy and any renewal of that policy:

a. A description of the exact policy or endorsement purchased by the insured.

b. A method by which the insured may obtain, upon request and without charge, a paper copy of the insured's policy or endorsement.

c. An internet address where the insured's policy or endorsement is posted.

5. The insurer must provide notice, in the format preferred by the insured, of any changes to the policy or endorsement, the insured's right to obtain, upon request and without charge, a paper copy of such policy or endorsement, and the internet address where such policy or endorsement is posted.

Sec. 7. NEW SECTION. 505B.3 Applicability.

The provisions of this chapter shall apply to the insurance products and documents, including insurance policies, insurance riders, insurance endorsements, and annuity contracts filed with and regulated by the commissioner of insurance under the authority provided to the commissioner by Title XIII, subtitle 1.

Approved March 14, 2014

CHAPTER 1008

COLLATERAL PLEDGED BY INSURERS IN DELINQUENCY PROCEEDINGS — FEDERAL HOME LOAN BANK RIGHTS

S.F. 2133

AN ACT relating to federal home loan bank rights regarding collateral pledged by insurer-members.

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

Section 1. Section 507C.2, Code 2014, is amended by adding the following new subsections:

NEW SUBSECTION. 10A. “Federal home loan bank” means a federal home loan bank established under the federal Home Loan Bank Act, 12 U.S.C. §1421 et seq.

NEW SUBSECTION. 16A. “Insurer-member” means an insurer who is a member of a federal home loan bank.

Sec. 2. Section 507C.5, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 3. a. Notwithstanding any other provision to the contrary, after the seventh day following the filing of a delinquency proceeding a federal home loan bank shall not be stayed or prohibited from exercising its rights regarding collateral pledged by an insurer-member.

b. If a federal home loan bank exercises its rights regarding collateral pledged by an insurer-member who is subject to a delinquency proceeding, the federal home loan bank shall repurchase any outstanding capital stock that is in excess of that amount of federal

home loan bank stock that the insurer-member is required to hold as a minimum investment, to the extent the federal home loan bank in good faith determines the repurchase to be permissible under applicable laws, regulations, regulatory obligations, and the federal home loan bank's capital plan, and consistent with the federal home loan bank's current capital stock practices applicable to its entire membership.

c. Following the appointment of a receiver for an insurer-member, the federal home loan bank shall, within ten business days after a request from the receiver, provide a process and establish a timeline for all of the following:

(1) The release of collateral that exceeds the amount required to support secured obligations remaining after any repayment of loans as determined in accordance with the applicable agreements between the federal home loan bank and the insurer-member.

(2) The release of any of the insurer-member's collateral remaining in the federal home loan bank's possession following repayment of all outstanding secured obligations of the insurer-member in full.

(3) The payment of fees owed by the insurer-member and the operation of deposits and other accounts of the insurer-member with the federal home loan bank.

(4) The possible redemption or repurchase of federal home loan bank stock or excess stock of any class that an insurer-member is required to own.

d. Upon request from a receiver, the federal home loan bank shall provide any available options for an insurer-member subject to a delinquency proceeding to renew or restructure a loan to defer associated prepayment fees, subject to market conditions, the terms of any loans outstanding to the insurer-member, the applicable policies of the federal home loan bank, and the federal home loan bank's compliance with federal laws and regulations.

Sec. 3. Section 507C.28A, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 10. Notwithstanding any other provision of this chapter to the contrary, the receiver for an insurer-member shall not void any transfer of, or any obligation to transfer, money or any other property arising under or in connection with any federal home loan bank security agreement, or any pledge, security, collateral, or guarantee agreement, or any other similar arrangement or credit enhancement relating to a federal home loan bank security agreement made in the ordinary course of business and in compliance with the applicable federal home loan bank agreement. However, a transfer may be avoided under this subsection if the transfer was made with intent to hinder, delay, or defraud the insurer-member, the receiver for the insurer-member, or existing or future creditors. This subsection shall not affect a receiver's rights regarding advances to an insurer-member in delinquency proceedings pursuant to 12 C.F.R. §1266.4.

Approved March 14, 2014

CHAPTER 1009

ADULT DAY SERVICES PROGRAMS — ADMISSION AND RETENTION CRITERIA

S.F. 2193

AN ACT relating to the admission or retention of participants in an adult day services program.

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

Section 1. NEW SECTION. **231D.19 Admission and retention of participants.**

An adult day services program shall not knowingly admit or retain a participant who meets any of the following criteria:

1. Is under the age of eighteen.

2. Requires routine three-person assistance with standing, transfer, or evacuation.
3. Poses a danger to the participant, other participants, or the adult day services program staff. "Pose a danger" may include but is not limited to the following situations:
 - a. The participant chronically elopes despite intervention.
 - b. The participant is sexually or physically aggressive or abusive.
 - c. The participant's verbal abuse is unmanageable by staff.
 - d. The participant is in the acute stage of alcoholism, drug addiction, or mental illness.

Approved March 14, 2014

CHAPTER 1010

AIR AND WATER QUALITY PERMITS FOR ELECTRIC POWER GENERATING FACILITIES

S.F. 2197

AN ACT relating to certain conditional permits issued by the department of natural resources relating to air and water quality.

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

Section 1. Section 455B.105, subsection 11, paragraph a, Code 2014, is amended to read as follows:

a. Adopt, by rule, procedures and forms necessary to implement the provisions of this chapter and chapters 459, 459A, and 459B relating to permits, ~~conditional permits,~~ and general permits. The commission may also adopt, by rule, a schedule of fees for permit ~~and conditional permit~~ applications and a schedule of fees which may be periodically assessed for administration of permits ~~and conditional permits~~. In determining the fee schedules, the commission shall consider:

(1) The state's reasonable cost of reviewing applications, issuing permits ~~and conditional permits,~~ and checking compliance with the terms of the permits.

(2) The relative benefits to the applicant and to the public of permit ~~and conditional permit~~ review, issuance, and monitoring compliance. It is the intention of the legislature that permit fees shall not cover any costs connected with correcting violation of the terms of any permit and shall not impose unreasonable costs on any municipality.

(3) The typical costs of the particular types of projects or activities for which permits ~~or conditional permits~~ are required, provided that in no circumstances shall fees be in excess of the actual costs to the department.

Sec. 2. Section 455B.133, subsection 6, paragraph a, Code 2014, is amended to read as follows:

a. Require, by rules, notice of the construction of any air contaminant source which may cause or contribute to air pollution, and the submission of plans and specifications to the department, or other information deemed necessary, for the installation of air contaminant sources and related control equipment. ~~The rules shall allow the owner or operator of a major stationary source to elect to obtain a conditional permit in lieu of a construction permit.~~ The rules relating to a conditional permit for an electric power generating facility ~~subject to chapter 476A and other major stationary sources~~ shall allow the submission of engineering descriptions, flow diagrams and schematics that quantitatively and qualitatively identify emission streams and alternative control equipment that will provide compliance with emission standards. Such rules shall not specify any particular method to be used to reduce undesirable levels of emissions, nor type, design, or method of installation of any equipment to be used to reduce such levels of emissions, nor the type, design, or method of installation or type of construction of any manufacturing processes or kinds of equipment,

nor specify the kind or composition of fuels permitted to be sold, stored, or used unless authorized by subsection 4 of this section.

Sec. 3. Section 455B.134, subsection 3, unnumbered paragraph 1, Code 2014, is amended to read as follows:

Grant, modify, suspend, terminate, revoke, reissue, or deny permits for the construction or operation of new, modified, or existing air contaminant sources and for related control equipment, ~~and conditional permits for electric power generating facilities subject to chapter 476A and other major stationary sources,~~ subject to the rules adopted by the commission. The department shall furnish necessary application forms for such permits.

Sec. 4. Section 455B.134, subsection 3, paragraphs a, b, c, and e, Code 2014, are amended to read as follows:

a. No air contaminant source shall be installed, altered so that it significantly affects emissions, or placed in use unless a construction ~~or conditional~~ permit has been issued for the source.

b. The condition of expected performance shall be reasonably detailed in the construction ~~or conditional~~ permit.

c. All applications for permits ~~other than conditional permits for electric generating facilities~~ shall be subject to such notice and public participation as may be provided by rule by the commission. Upon denial or limitation of a permit ~~other than a conditional permit for an electric generating facility~~, the applicant shall be notified of such denial and informed of the reason or reasons therefor, and such applicant shall be entitled to a hearing before the commission.

e. A regulated air contaminant source for which a construction permit ~~or conditional permit~~ has been issued shall not be operated unless an operating permit also has been issued for the source. However, if the facility was in compliance with permit conditions prior to the requirement for an operating permit and has made timely application for an operating permit, the facility may continue operation until the operating permit is issued or denied. Operating permits shall contain the requisite conditions and compliance schedules to ensure conformance with state and federal requirements including emission allowances for sulfur dioxide emissions for sources subject to Tit. IV of the federal Clean Air Act Amendments of 1990. If construction of a new air contaminant source is proposed, the department may issue an operating permit concurrently with the construction permit, if possible and appropriate.

Sec. 5. Section 455B.134, subsection 3, paragraph d, Code 2014, is amended by striking the paragraph.

Sec. 6. Section 455B.147, subsection 2, Code 2014, is amended by striking the subsection.

Sec. 7. Section 455B.173, subsection 3, paragraph a, Code 2014, is amended by striking the paragraph.

Sec. 8. Section 455B.174, subsection 4, paragraph d, Code 2014, is amended by striking the paragraph.

Approved March 14, 2014

CHAPTER 1011
REGULATION OF CREDIT UNIONS
S.F. 2205

AN ACT relating to matters under the purview of the credit union division of the department of commerce, and including effective date provisions.

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

Section 1. **NEW SECTION. 533.209A Prohibited relationships.**

A director shall not be related by consanguinity or affinity within the third degree to any person employed by a state credit union in a senior management position. For purposes of this section, “*senior management position*” includes a state credit union’s chief executive officer, president, or manager; assistant chief executive officer, assistant president, vice president, or assistant manager; or chief financial officer or treasurer.

Sec. 2. Section 533.301, subsection 1, paragraph c, Code 2014, is amended to read as follows:

c. Other ~~state~~ credit unions.

Sec. 3. Section 533.301, subsection 5, paragraph i, Code 2014, is amended to read as follows:

i. Corporate bonds as defined by and subject to terms and conditions imposed by the superintendent, provided that the superintendent shall not approve investment in corporate bonds unless the bonds are ~~rated in the two highest grades of corporate bonds by a nationally accepted rating agency investment grade.~~ For purposes of this paragraph, “investment grade” means the issuer of a security has an adequate capacity to meet the financial commitments under the security for the projected life of the asset or exposure, even under adverse economic conditions. An issuer has adequate capacity to meet the financial commitments of a security if the risk of default by the obligor is low and the full and timely repayment of principal and interest on the security is expected. A state credit union may consider any or all of the following nonexhaustive or nonmutually exclusive factors, to the extent appropriate, with respect to the credit risk of a security:

- (1) Credit spreads.
- (2) Securities-related research.
- (3) Internal or external credit risk assessments.
- (4) Default statistics.
- (5) Inclusion on an index.
- (6) Priorities and enhancements.
- (7) Price, yield, or volume.
- (8) Asset class-specific factors.

Sec. 4. Section 533.301, subsection 28, Code 2014, is amended to read as follows:

28. Sell, to persons in the field of membership, negotiable checks, including traveler’s checks; money orders; and other similar money transfer instruments including international and domestic electronic fund transfers and remittance ~~checks~~ transfers.

Sec. 5. **NEW SECTION. 533.405A Involuntary dissolution.**

1. If the superintendent has taken over management of the property and business of a state credit union pursuant to section 533.502, and determined that the state credit union cannot be reorganized or merged with another credit union, the superintendent may move for the involuntary dissolution of the state credit union and shall apply to the district court for appointment as receiver with the authority to dissolve the state credit union.

2. If a state credit union is in the process of a voluntary dissolution, and pursuant to section 533.405, the superintendent finds that the state credit union is not making reasonable progress toward terminating its affairs, the superintendent may move for the involuntary dissolution of the state credit union and shall apply to the district court for appointment as receiver with the authority to dissolve the state credit union.

3. The provisions of section 533.503 shall apply when the superintendent is acting as receiver, and as receiver the superintendent shall distribute the assets pursuant to the provisions of section 533.404.

Sec. 6. Section 533.503, Code 2014, is amended by adding the following new subsections:
NEW SUBSECTION. 2A. The superintendent as receiver may sue and defend in the superintendent's name with respect to the affairs of a state credit union.

NEW SUBSECTION. 5. The superintendent as receiver shall hold all records of the receivership for a period of two years after the court decree dissolving the state credit union and discharging the receiver, and at the termination of the two-year period, the records may then be destroyed.

Sec. 7. EFFECTIVE UPON ENACTMENT. The following provision or provisions of this Act, being deemed of immediate importance, take effect upon enactment:

1. The section of this Act amending section 533.301, subsection 1, paragraph "c".
2. The section of this Act amending section 533.301, subsection 5, paragraph "i".

Approved March 14, 2014

CHAPTER 1012

IOWA FINANCE AUTHORITY — TITLE GUARANTY PROGRAM AND PRIVATE ACTIVITY BONDS S.F. 2206

AN ACT concerning the Iowa finance authority in regard to the title guaranty program and private activity bonds.

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

DIVISION I TITLE GUARANTY

Section 1. Section 16.1, subsection 1, paragraph af, subparagraph (7), Code 2014, is amended to read as follows:

- (7) The Iowa title guaranty program.

Sec. 2. Section 16.2A, subsection 1, Code 2014, is amended to read as follows:

1. A title guaranty division is created within the authority. The division may also be referred to as Iowa title guaranty. The powers of the division relating to the issuance of title guaranties are vested in and shall be exercised by a division board of five members appointed by the governor subject to confirmation by the senate. The membership of the board shall include an attorney, an abstractor, a real estate broker, a representative of a mortgage lender, and a representative of the housing development industry. The executive director of the authority shall appoint an attorney as director of the title guaranty division, who shall serve as an ex officio member of the board. The appointment of and compensation for the division director are exempt from the merit system provisions of chapter 8A, subchapter IV.

Sec. 3. Section 16.91, subsections 1, 3, and 4, Code 2014, are amended to read as follows:

1. The authority through the title guaranty division shall initiate and operate a program in which the division shall offer guaranties of real property titles in this state. The terms, conditions, and form of the guaranty contract shall be forms approved by the division board. The division shall fix a charge for the guaranty in an amount sufficient to permit the program to operate on a self-sustaining basis, including payment of administrative costs and the

maintenance of an adequate reserve against claims under the Iowa title guaranty program. A title guaranty fund is created in the office of the treasurer of state. Funds collected under this program shall be placed in the title guaranty fund and are available to pay all claims, necessary reserves and all administrative costs of the Iowa title guaranty program. Moneys in the fund shall not revert to the general fund and interest on the moneys in the fund shall be deposited in the housing trust fund established in section 16.181 and shall not accrue to the general fund. If the authority board in consultation with the division board determines that there are surplus funds in the title guaranty fund after providing for adequate reserves and operating expenses of the division, the surplus funds shall be transferred to the housing assistance fund created pursuant to section 16.40.

3. With the approval of the authority board the division and its board shall consult with the insurance division of the department of commerce in developing a guaranty contract acceptable to the secondary market and developing any other feature of the program with which the insurance division may have special expertise. The insurance division shall establish the amount for a loss reserve fund. Except as provided in this subsection, the Iowa title guaranty program is not subject to the jurisdiction of or regulation by the insurance division or the commissioner of insurance.

4. Each participating attorney and abstractor may be required to pay an annual participation fee to be eligible to participate in the Iowa title guaranty program. The fee, if any, shall be set by the division, subject to the approval of the authority.

Sec. 4. Section 16.91, subsection 5, paragraph a, subparagraph (2), Code 2014, is amended to read as follows:

(2) Additionally, each participating abstractor is required to own or lease, and maintain and use in the preparation of abstracts, an up-to-date abstract title plant including tract indices for real estate for each county in which abstracts are prepared for real property titles guaranteed by the division. The tract indices shall contain a reference to all instruments affecting the real estate which are recorded in the office of the county recorder, and shall commence not less than forty years prior to the date the abstractor commences participation in the Iowa title guaranty program. However, a participating attorney providing abstract services continuously from November 12, 1986, to the date of application, either personally or through persons under the attorney's supervision and control is exempt from the requirements of this subparagraph.

Sec. 5. Section 16.91, subsection 8, Code 2014, is amended to read as follows:

8. The authority shall adopt rules pursuant to chapter 17A that are necessary for the implementation of the Iowa title guaranty program as established by the division and that have been approved by the authority.

Sec. 6. Section 16.92, subsection 1, paragraph i, Code 2014, is amended to read as follows:

i. "*Participating abstractor*" means an abstractor participating in the Iowa title guaranty program.

Sec. 7. Section 447.13, subsection 1, Code 2014, is amended to read as follows:

1. The cost of serving the notice, including the cost of sending certified mail notices, and the cost of publication under section 447.10, if publication is required, shall be added to the amount necessary to redeem. The cost of a record search shall also be added to the amount necessary to redeem. However, if the certificate holder is other than a county, the search must be performed by an abstractor who is an active participant in the Iowa title guaranty program under section 16.91 or by an attorney licensed to practice law in the state of Iowa, and the amount of the cost of the record search that may be added to the amount necessary to redeem shall not exceed three hundred dollars.

DIVISION II
PRIVATE ACTIVITY BOND ALLOCATIONS

Sec. 8. Section 7C.4A, subsection 7, paragraph a, Code 2014, is amended to read as follows:

a. The amount of the state ceiling which is not otherwise allocated under subsections 1 through 5, and after June 30, the amount of the state ceiling reserved under subsection 6 and not allocated, shall be allocated to all bonds requiring an allocation under section 146 of the Internal Revenue Code without priority for any type of bond over another, except as otherwise provided in sections 7C.5 and 7C.11. A single project allocated a portion of the state ceiling pursuant to this subsection shall not receive an allocation in excess of ~~ten~~ fifty million dollars in any calendar year.

Approved March 14, 2014

CHAPTER 1013
EDUCATION — MISCELLANEOUS CHANGES
S.F. 2230

AN ACT relating to education by providing technical corrections to revise references and to adjust language to reflect current state school finance practices, revising references to an accrediting agency, reestablishing a rulemaking provision relating to the beginning teacher mentoring and induction program, and providing for disposition and sale of certain school district property.

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

Section 1. Section 256.7, subsection 21, paragraph b, subparagraphs (1), (2), and (3), Code 2014, are amended to read as follows:

(1) Annually, the department shall report state data for each indicator in the condition of education report. Rules adopted pursuant to this subsection shall specify that the approved district-wide assessment of student progress administered for purposes of the core academic indicators shall be the assessment utilized by school districts statewide in the school year beginning July 1, 2011, or a successor assessment administered by the same assessment provider.

(2) Notwithstanding subparagraph (1), for the school year beginning July 1, 2016, and each succeeding school year, the rules shall provide that all students enrolled in school districts in grades three through eleven shall be administered an assessment during the last quarter of the school year that at a minimum assesses the core academic indicators identified in this paragraph "b"; is aligned with the Iowa common core standards in both content and rigor; accurately describes student achievement and growth for purposes of the school, the school district, and state accountability systems; and provides valid, reliable, and fair measures of student progress toward college or career readiness.

(3) The director shall establish an assessment task force to review and make recommendations for a statewide assessment of student progress on the core academic indicators identified pursuant to this paragraph "b". The task force shall recommend a statewide assessment that is aligned to the Iowa common core standards and is, at a minimum, valid, reliable, tested, and piloted in Iowa. In addition, in developing recommendations, the task force shall consider the costs to school districts and the state in providing and administering such an assessment and the technical support necessary to implement the assessment. The task force shall submit its recommendations in a report to the director, the state board, and the general assembly by January 1, 2015. The task force shall assist with the final development and implementation of the assessment administered

pursuant to subparagraph (2). The task force members shall include but not be limited to teachers, school administrators, business leaders, representatives of state agencies, and members of the general public. This subparagraph is repealed July 1, 2020.

Sec. 2. Section 256.7, subsection 26, paragraph a, subparagraph (1), Code 2014, is amended to read as follows:

(1) The rules establishing high school graduation requirements shall authorize a school district or accredited nonpublic school to consider that any student, at any grade level, who satisfactorily completes a high school-level unit of ~~English or language arts, mathematics, science, or social studies~~ instruction has satisfactorily completed a unit of the high school graduation requirements for that area as ~~specified in this lettered paragraph of instruction~~, and shall authorize the school district or accredited nonpublic school to issue high school credit for the unit to the student.

Sec. 3. Section 257.9, subsection 11, Code 2014, is amended to read as follows:

11. *Teacher leadership supplement state cost per pupil.* The teacher leadership supplement state cost per pupil amount for the budget year beginning July 1, 2014, shall be calculated by the department of management by dividing the allocation amount for the budget year beginning July 1, 2014, in section 284.13, subsection 1, paragraph “e”, subparagraph ~~(5)~~ (4), by one-third of the statewide total budget enrollment for the fiscal year beginning July 1, 2014. The teacher leadership supplement state cost per pupil for the budget year beginning July 1, 2015, and succeeding budget years, shall be the teacher leadership supplement state cost per pupil for the base year plus a supplemental state aid amount that is equal to the teacher leadership supplement categorical state percent of growth, pursuant to section 257.8, subsection 2, for the budget year, multiplied by the teacher leadership supplement state cost per pupil for the base year.

Sec. 4. Section 257.10, subsection 12, paragraph a, Code 2014, is amended to read as follows:

a. The teacher leadership supplement district cost per pupil amount for the budget year beginning July 1, 2014, shall be calculated by the department of management by dividing the allocation amount for the budget year beginning July 1, 2014, in section 284.13, subsection 1, paragraph “e”, subparagraph ~~(5)~~ (4), by one-third of the statewide total budget enrollment for the fiscal year beginning July 1, 2014. For the budget year beginning July 1, 2015, and succeeding budget years, the teacher leadership supplement district cost per pupil for each school district for a budget year is the teacher leadership supplement program district cost per pupil for the base year plus the teacher leadership supplement supplemental state aid amount for the budget year.

Sec. 5. Section 257.13, subsection 3, Code 2014, is amended to read as follows:

3. If the board of directors of a school district determines that a need exists for additional funds exceeding the ~~authorized budget adjustment for on-time funding~~ budget adjustment pursuant to this section, a request for a modified supplemental amount based upon increased enrollment may be submitted to the school budget review committee as provided in section 257.31.

Sec. 6. Section 257.31, subsection 5, unnumbered paragraph 5,¹ Code 2014, is amended to read as follows:

If a district has unusual circumstances, creating an unusual need for additional funds, including but not limited to the circumstances enumerated in paragraphs “a” through “n”, the committee may grant supplemental aid to the district from any funds appropriated to the department of education for the use of the school budget review committee for the purposes of this subsection. The school budget review committee shall review a school district’s unexpended fund balance prior to any decision regarding unusual finance circumstances. Such aid shall be miscellaneous income and shall not be included in district cost. In addition to or as an alternative to granting supplemental aid the committee may establish a modified

¹ According to enrolled Act; a reference to unnumbered paragraph 1 probably intended

supplemental amount for the district ~~by increasing its supplemental state aid~~. The school budget review committee shall review a school district's unspent balance prior to any decision to establish a modified supplemental amount under this subsection.

Sec. 7. Section 257.31, subsection 6, paragraph a, Code 2014, is amended to read as follows:

a. The committee shall ~~establish~~ increase² a modified supplemental amount for a district ~~by increasing its supplemental state aid~~ when the district submits evidence that it requires additional funding for removal, management, or abatement of environmental hazards due to a state or federal requirement. Environmental hazards shall include but are not limited to the presence of asbestos, radon, or the presence of any other hazardous material dangerous to health and safety.

Sec. 8. Section 257.31, subsection 7, paragraph b, Code 2014, is amended to read as follows:

b. Other expenditures, including but not limited to expenditures for salaries or recurring costs, are not authorized under this subsection. Expenditures authorized under this subsection shall not be included in a ~~modified supplemental state aid amount~~ or district cost, and the portion of the unexpended fund balance which is authorized to be spent shall be regarded as if it were miscellaneous income. Any part of the amount not actually spent for the authorized purpose shall revert to its former status as part of the unexpended fund balance.

Sec. 9. Section 257.31, subsection 14, paragraph b, subparagraph (3), Code 2014, is amended to read as follows:

(3) A school district is only eligible to receive supplemental aid payments during the budget year if the school district certifies to the school budget review committee that for the year following the budget year it will notify the school budget review committee to instruct the director of the department of management to increase the district's ~~modified supplemental state aid amount~~ and will fund the ~~modified supplemental state aid amount~~ increase either by using moneys from its unexpended fund balance to reduce the district's property tax levy or by using cash reserve moneys to equal the amount of the deficit that would have been property taxes and any part of the state aid portion of the deficit not received as supplemental aid under this subsection. The director of the department of management shall make the necessary adjustments to the school district's budget to provide the modified supplemental amount and shall make the supplemental aid payments.

Sec. 10. Section 257.32, subsection 1, paragraph a, Code 2014, is amended to read as follows:

a. An area education agency budget review procedure is established for the school budget review committee created in section 257.30. The school budget review committee, in addition to its duties under section 257.31, shall meet and hold hearings each year to review unusual circumstances of area education agencies, either upon the committee's motion or upon the request of an area education agency. The committee may grant supplemental aid to the area education agency from funds appropriated to the department of education for area education agency budget review purposes, or an amount may be added to the area education agency special education support services ~~modified supplemental state aid amount~~ for districts in an area or an additional amount may be added to district cost for media services or educational services for all districts in an area for the budget year either on a temporary or permanent basis, or both.

Sec. 11. Section 257.41, subsection 1, Code 2014, is amended to read as follows:

1. *Budget.* The budget of an approved program for returning dropouts and dropout prevention for a school district, after subtracting funds received from other sources for that purpose, shall be funded annually on a basis of one-fourth or more from the district cost of the school district and up to three-fourths by an increase in modified supplemental state aid amount as defined in section 257.8. Annually, the department of management

² See chapter 1135, §12 herein

shall establish a modified supplemental amount for each such school district equal to the difference between the approved budget for the program for returning dropouts and dropout prevention for that district and the sum of the amount funded from the district cost of the school district plus funds received from other sources.³

Sec. 12. Section 260C.36, subsection 1, paragraph h, Code 2014, is amended to read as follows:

~~h. Compliance with the faculty accreditation standards of the north central association of colleges and schools~~ higher learning commission, and compliance with faculty standards required under specific programs offered by the community college that are accredited by other accrediting agencies.

Sec. 13. Section 260C.47, subsection 1, unnumbered paragraph 1, Code 2014, is amended to read as follows:

The state board of education shall establish an accreditation process for community college programs ~~by July 1, 1997~~. The process shall be jointly developed and agreed upon by the department of education and the community colleges. The state accreditation process shall be integrated with the accreditation process of the ~~north central association of colleges and schools~~ higher learning commission, including the evaluation cycle, the self-study process, and the criteria for evaluation, which shall incorporate the standards for community colleges developed under section 260C.48; and shall identify and make provision for the needs of the state that are not met by the association's accreditation process. ~~For the academic year commencing July 1, 1998, and in succeeding school years, the~~ The department of education shall use a two-component process for the continued accreditation of community college programs.

Sec. 14. Section 260C.47, subsection 1, paragraph b, Code 2014, is amended to read as follows:

~~b. The second component consists of the use of an accreditation team appointed by the director of the department of education, to conduct an evaluation, including an on-site visit of each community college, with a comprehensive evaluation to occur during the same year as the evaluation by the north central association of colleges and schools occurring once every ten years, and an interim evaluation midway between comprehensive evaluations. The number and composition of the accreditation team shall be determined by the director, but the team shall include members of the department of education staff and community college staff members from community colleges other than the community college that conducts the programs being evaluated for accreditation. Beginning July 1, 2006, the~~ The accreditation team shall monitor the quality faculty plan implemented by each community college pursuant to section 260C.36.

Sec. 15. Section 260C.48, subsection 4, Code 2014, is amended to read as follows:

~~4. Commencing July 1, 2006, standards~~ Standards relating to quality assurance of faculty and ongoing quality professional development shall be the accreditation standards of the ~~north central association of colleges and schools~~ higher learning commission, and the faculty standards required under specific programs offered by the community college that are accredited by other accrediting agencies.

Sec. 16. Section 261.9, subsection 1, paragraphs a, b, and c, Code 2014, are amended to read as follows:

~~a. Is accredited by the north central association of colleges and secondary schools accrediting agency based on their requirements~~ higher learning commission.

~~b. Is accredited by the north central association of colleges and secondary schools accrediting agency based on their requirements~~ higher learning commission, is exempt from taxation under section 501(c)(3) of the Internal Revenue Code, and annually provides a matching aggregate amount of institutional financial aid equal to at least seventy-five percent of the amount received in a fiscal year by the institution's students for Iowa tuition

³ See chapter 1135, §13 herein

grant assistance under this chapter. Commencing with the fiscal year beginning July 1, 2006, the matching aggregate amount of institutional financial aid shall increase by the percentage of increase each fiscal year of funds appropriated for Iowa tuition grants under section 261.25, subsection 1, to a maximum match of one hundred percent. The institution shall file annual reports with the commission prior to receipt of tuition grant moneys under this chapter. An institution whose income is not exempt from taxation under section 501(c) of the Internal Revenue Code and whose students were eligible to receive Iowa tuition grant money in the fiscal year beginning July 1, 2003, shall meet the match requirements of this paragraph no later than June 30, 2005.

c. Is a specialized college that is accredited by the ~~north central association of colleges and secondary schools accrediting agency~~ higher learning commission, and which offers health professional programs that are affiliated with health care systems located in Iowa.

Sec. 17. Section 261.92, subsection 1, Code 2014, is amended to read as follows:

1. “*Accredited higher education institution*” means a public institution of higher learning located in Iowa which is accredited by the ~~north central association of colleges and secondary schools accrediting agency based on their requirements as of April 1, 1969~~ higher learning commission, or an institution of higher learning located in Iowa which is operated privately and not controlled or administered by any state agency or any subdivision of the state, and which meets the following requirements:

a. ~~Is accredited by the north central association of colleges and secondary schools accrediting agency based on their requirements as of April 1, 1969, and,~~

b. Promotes ~~promotes~~ equal opportunity and affirmative action efforts in the recruitment, appointment, assignment, and advancement of personnel at the institution and provides information regarding such efforts to the ⁴ commission upon request.

Sec. 18. Section 275.12, subsection 5, Code 2014, is amended to read as follows:

5. The petition may ~~also~~ include a provision that the voter-approved physical plant and equipment levy provided in section 298.2 will be voted upon at the election conducted under section 275.18. The petition may also include a provision that the revenue purpose statement provided in section 423F.3 will be voted upon at the election conducted under section 275.18.

Sec. 19. Section 275.20, Code 2014, is amended to read as follows:

275.20 Separate vote in existing districts.

The voters shall vote separately in each existing school district affected and voters residing in the entire existing district are eligible to vote upon the proposition to create a new school corporation and ~~the proposition to levy the voter-approved physical plant and equipment levy under section 298.2, if the petition included a provision for a vote to authorize the levy on any additional provision authorized pursuant to section 275.12, subsection 5.~~ If a proposition receives a majority of the votes cast in each of at least seventy-five percent of the districts, and also a majority of the total number of votes cast in all of the districts, the proposition is carried.

Sec. 20. Section 284.5, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 8. The state board shall adopt rules to administer this section.

Sec. 21. Section 297.22, subsection 1, paragraphs b and d, Code 2014, are amended to read as follows:

b. Proceeds from the sale or disposition of real or other property shall be deposited into the fund which was used to account for the acquisition of the property. If the district is unable to determine which fund was used to account for the acquisition of the property or if the fund no longer exists in the district, the proceeds from the sale or disposition of real property shall be placed in the physical plant and equipment levy fund. ~~Proceeds, and the proceeds from the sale or disposition of property other than real property shall be placed in the general fund. Proceeds from the lease of real or other property shall be placed in the general fund.~~

⁴ See chapter 1135, §14 herein

d. However, property having a value of not more than five thousand dollars, other than real property, may be sold or disposed of by any procedure which is adopted by the board and each. Each such sale shall be published by at least one insertion each week for two consecutive weeks in a newspaper having general circulation in the district and any other disposition shall be published by at least one insertion in a newspaper having general circulation in the district.

Sec. 22. Section 297.22, subsection 3, Code 2014, is amended to read as follows:

3. The provisions in subsections 1 and 2 relating to the sale, lease, or disposition of school district property do not apply to student-constructed buildings and the property on which student-constructed buildings are located. The board of directors of a school district may sell, lease, or dispose of a student-constructed building and the property on which the student-constructed building is located, and may purchase sites for the erection of additional student-constructed structures, by any procedure which is adopted by the board. The proceeds from disposition of a student-constructed structure shall be placed in the school district's student construction fund. Moneys remaining in the school district's student construction fund after the board discontinues the student construction program shall first be used to reimburse the fund or funds from which the student construction program's start-up costs were paid and any moneys remaining after such reimbursement shall be transferred by board resolution to the school district's general fund.

Approved March 14, 2014

CHAPTER 1014

MUTUAL AID ARRANGEMENTS AND AGREEMENTS FOR DISASTER EMERGENCIES

S.F. 2305

AN ACT relating to emergency management assistance in a disaster emergency concerning mutual aid arrangements and agreements.

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

Section 1. Section 29C.6, subsection 7, Code 2014, is amended to read as follows:

7. On behalf of this state, enter into mutual aid arrangements with other states, including mutual aid arrangements with other states that extend the terms and conditions set forth in the interstate emergency management assistance compact described in section 29C.21 to situations in which an emergency or disaster proclamation has not been made by the governor of an affected state, and to coordinate mutual aid plans between political subdivisions of this state.

Sec. 2. Section 29C.8, subsection 3, paragraph f, subparagraph (1), Code 2014, is amended to read as follows:

(1) A member of a homeland security and emergency response team acting under this section upon the directive of the director or pursuant to a governor's disaster emergency proclamation as provided in section 29C.6 shall be considered an employee of the state for purposes of section 29C.21 and chapter 669 and shall be afforded protection as an employee of the state under section 669.21. Disability, workers' compensation, and death benefits for team members working under the authority of the director or pursuant to the provisions of section 29C.6 shall be paid by the state in a manner consistent with the provisions of chapter 85, 410, or 411 as appropriate, depending on the status of the member, provided that the member is registered with the department as a member of an approved team and is participating as

a team member in a response or recovery operation initiated by the director or governor pursuant to this section or in a training or exercise activity approved by the director.

Approved March 14, 2014

CHAPTER 1015

YOUTH SPRING WILD TURKEY HUNTING LICENSES

H.F. 2067

AN ACT relating to the use of youth spring wild turkey hunting licenses, and including effective date provisions.

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

Section 1. Section 483A.7, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 4. A person who is issued a youth spring wild turkey hunting license and does not take a wild turkey during the youth spring wild turkey hunting season may use the wild turkey hunting license and unused tag during any other wild turkey hunting season that is established by the commission.

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

Approved March 14, 2014

CHAPTER 1016

REGULATION OF PHARMACY BENEFITS MANAGERS

H.F. 2297

AN ACT relating to the regulation of pharmacy benefits managers.

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

Section 1. Section 510B.1, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 5A. “*Maximum reimbursement amount*” means the maximum reimbursement amount for a therapeutically and pharmaceutically equivalent multiple-source prescription drug that is listed in the most recent edition of the publication entitled approved drug products with therapeutic equivalence evaluations, published by the United States food and drug administration, otherwise known as the orange book.

Sec. 2. **NEW SECTION. 510B.8 Pricing methodology for maximum reimbursement amount.**

1. The commissioner may require a pharmacy benefits manager to submit information to the commissioner related to the pharmacy benefits manager’s pricing methodology for maximum reimbursement amount.

2. For purposes of the disclosure of pricing methodology, maximum reimbursement amounts shall be implemented as follows:

a. Established for multiple source prescription drugs prescribed after the expiration of any generic exclusivity period.

b. Established for any prescription drug with at least two or more A-rated therapeutically equivalent, multiple source prescription drugs with a significant cost difference.

c. Determined using comparable prescription drug prices obtained from multiple nationally recognized comprehensive data sources including wholesalers, prescription drug file vendors, and pharmaceutical manufacturers for prescription drugs that are nationally available and available for purchase locally by multiple pharmacies in the state.

3. For those prescription drugs to which maximum reimbursement amount pricing applies, a pharmacy benefits manager shall include in a contract with a pharmacy information regarding which of the national compendia is used to obtain pricing data used in the calculation of the maximum reimbursement amount pricing and shall provide a process to allow a pharmacy to comment on, contest, or appeal the maximum reimbursement amount rates or maximum reimbursement amount list. The right to comment on, contest, or appeal the maximum reimbursement amount rates or maximum reimbursement amount list shall be limited in duration and allow for retroactive payment in the event that it is determined that maximum reimbursement amount pricing has been applied incorrectly.

Approved March 14, 2014

CHAPTER 1017

INCENTIVES FOR SCHOOL DISTRICT REORGANIZATION, WHOLE-GRADE SHARING, OR DISSOLUTION

S.F. 2056

AN ACT relating to incentives for whole grade sharing and reorganization or dissolution by school districts.

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

Section 1. Section 257.3, subsection 2, paragraph d, Code 2014, is amended to read as follows:

d. For purposes of this section, a reorganized school district is one which absorbs at least thirty percent of the enrollment of the school district affected by a reorganization or dissolved during a dissolution and in which action to bring about a reorganization or dissolution is initiated by a vote of the board of directors or jointly by the affected boards of directors to take effect on or after July 1, 2007, and on or before July 1, 2014 2019. Each district which initiated, by a vote of the board of directors or jointly by the affected boards, action to bring about a reorganization or dissolution to take effect on or after July 1, 2007, and on or before July 1, 2014 2019, shall certify the date and the nature of the action taken to the department of education by January 1 of the year in which the reorganization or dissolution takes effect. ~~For a reorganization or dissolution that took effect on or after July 1, 2002, and on or before July 1, 2006, the reorganized school district shall continue to receive the benefits of paragraphs "a" and "b" of this subsection for the time specified in those paragraphs.~~

Sec. 2. Section 257.11, subsection 2, paragraph c, Code 2014, is amended to read as follows:

c. Pupils attending class for all or a substantial portion of a school day pursuant to a whole grade sharing agreement executed under sections 282.10 through 282.12 shall be eligible for supplementary weighting pursuant to this subsection. A school district which executes a whole grade sharing agreement and which adopts a resolution jointly with other affected boards to study the question of undergoing a reorganization or dissolution to take effect on or before July 1, 2014 2019, shall receive a weighting of one-tenth of the percentage of

the pupil's school day during which the pupil attends classes in another district, attends classes taught by a teacher who is jointly employed under section 280.15, or attends classes taught by a teacher who is employed by another school district. A district shall be eligible for supplementary weighting pursuant to this paragraph for a maximum of three years. Receipt of supplementary weighting for a second and third year shall be conditioned upon submission of information resulting from the study to the school budget review committee indicating progress toward the objective of reorganization on or before July 1, 2014 2019.

Sec. 3. Section 257.11, subsection 5, Code 2014, is amended by striking the subsection.

Sec. 4. Section 257.11A, Code 2014, is amended to read as follows:

257.11A Supplementary weighting and school reorganization.

1. In determining weighted enrollment under section 257.6, if the board of directors of a school district has approved a contract for sharing pursuant to section 257.11 and the school district has approved an action to bring about a reorganization to take effect on and after July 1, 2007, and on or before July 1, 2014 2019, the reorganized school district shall include, for a period of three years following the effective date of the reorganization, additional pupils added by the application of the supplementary weighting plan, equal to the pupils added by the application of the supplementary weighting plan in the year preceding the reorganization. For the purposes of this subsection, the weighted enrollment for the period of three years following the effective date of reorganization shall include the supplementary weighting in the base year used for determining the combined district cost for the first year of the reorganization. However, the weighting shall be reduced by the supplementary weighting added for a pupil whose residency is not within the reorganized district.

2. For purposes of this section, a reorganized district is one in which the reorganization was approved in an election pursuant to sections 275.18 and 275.20 and takes effect on or after July 1, 2007, and on or before July 1, 2014 2019. Each district which initiates, by a vote of the board of directors or jointly by the affected boards, action to bring about a reorganization or dissolution to take effect on or after July 1, 2007, and on or before July 1, 2014 2019, shall certify the date and the nature of the action taken to the department of education by January 1 of the year in which the reorganization or dissolution takes effect.

3. A school district shall be eligible for a combined maximum total of six years of supplementary weighting under the provisions of this section and section 257.11, subsection 2, paragraph "c". ~~A school district participating in a whole grade sharing arrangement during the budget year beginning July 1, 2001, that adopted a resolution jointly with other affected boards to study the question of undergoing a reorganization or dissolution to take effect on or after July 1, 2002, and on or before July 1, 2006, shall continue to receive the supplementary weighting to which it was entitled pursuant to the provisions of this section and section 257.11, subsection 2, paragraph "c".~~

Approved March 26, 2014

CHAPTER 1018

REGULATION OF INSURANCE HOLDING COMPANY SYSTEMS

S.F. 2104

AN ACT relating to the regulation of insurance company holding systems and providing assessments and penalties.

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

Section 1. Section 521A.1, subsection 3, Code 2014, is amended to read as follows:

3. “Control”, including controlling, controlled by, and under common control with, shall mean the possession, direct or indirect, of the power to direct or cause the direction of the management and policies of a person, whether through the ownership of voting securities, by contract other than a commercial contract for goods or nonmanagement services, or otherwise, unless the power is solely the result of an official position with or a corporate office held by the person. Control shall be presumed to exist if any person, directly or indirectly, owns, controls, holds with the power to vote, or holds proxies representing, ten percent or more of the voting securities of any other person. This presumption may be rebutted by a showing made in the manner provided in section 521A.3, subsections 1 through 5, inclusive, or section 521A.4, subsection 11, whichever is applicable, that control does not exist in fact. The commissioner may determine, after furnishing all persons in interest notice and opportunity to be heard and making specific findings of fact to support the determination, that control exists in fact, notwithstanding the absence of a presumption to that effect.

Sec. 2. Section 521A.1, Code 2014, is amended by adding the following new subsections:

NEW SUBSECTION. 4A. “Enterprise risk” means any activity, circumstance, event, or series of events involving one or more affiliates of an insurer that, if not remedied promptly, is likely to have a material adverse effect upon the financial condition or liquidity of the insurer or its insurance holding company system as a whole, including but not limited to anything that would cause the insurer’s risk-based capital to fall into a company-action-level event as set forth in section 521E.3 for insurers or section 521F.4 for health organizations, or would cause the insurer to be in hazardous financial condition pursuant to 191 IAC ch 110.

NEW SUBSECTION. 9A. “Supervisory college” means a temporary or permanent forum for communication and cooperation between regulators charged with supervision of an insurer or its affiliates.

Sec. 3. Section 521A.3, subsection 1, paragraph a, Code 2014, is amended to read as follows:

a. No person other than the issuer shall make a tender offer for or a request or invitation for tenders of, or enter into any agreement to exchange securities for, seek to acquire, or acquire, in the open market or otherwise, any voting security of a domestic insurer if, after the consummation thereof, such person would, directly or indirectly, or by conversion or by exercise of any right to acquire, be in control of such insurer, and no person shall enter into an agreement to merge with or otherwise to acquire control of a domestic insurer unless, at the time any such offer, request, or invitation is first made or any such agreement is entered into, or prior to the acquisition of such securities if no offer or agreement is involved, such person has first filed with the commissioner and has sent to such insurer, ~~and such insurer has sent to its shareholders,~~ a statement containing the information required by this section and such offer, request, invitation, agreement or acquisition has been approved by the commissioner in the manner hereinafter prescribed.

Sec. 4. Section 521A.3, subsection 1, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. 0b. For purposes of this section, any controlling person of a domestic insurer seeking to divest its controlling interest in the domestic insurer, in any manner, shall file with the commissioner, with a copy to the insurer, confidential notice of its proposed divestiture at least thirty days prior to the cessation of control. The commissioner shall determine those instances in which the party seeking to divest or to acquire a controlling interest in an insurer, shall be required to file for and obtain approval of the transaction. The information shall remain confidential until the conclusion of the transaction unless the commissioner, in the commissioner’s discretion, determines that confidential treatment will interfere with enforcement of this section. If the statement referred to in paragraph “a” is otherwise filed, this paragraph “0b” shall not apply.

Sec. 5. Section 521A.3, subsection 2, paragraph a, unnumbered paragraph 1, Code 2014, is amended to read as follows:

The statement to be filed with the commissioner hereunder shall be made under oath or

affirmation and shall contain the following ~~information~~:

Sec. 6. Section 521A.3, subsection 2, paragraph a, Code 2014, is amended by adding the following new subparagraphs:

NEW SUBPARAGRAPH. (012) An agreement by the person required to file the statement referred to in subsection 1 that the person will provide the annual report specified in section 521A.4, subsection 11A for so long as control exists.

NEW SUBPARAGRAPH. (0012) An acknowledgment by the person required to file the statement referred to in subsection 1 that the person and all subsidiaries within its control in the insurance holding company system will provide information to the commissioner upon request as necessary to evaluate enterprise risk to the insurer.

Sec. 7. Section 521A.3, subsection 4, paragraph a, Code 2014, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (6) The merger or other acquisition of control is not likely to be hazardous or prejudicial to the insurance-buying public.

Sec. 8. Section 521A.3, subsection 4, paragraph b, Code 2014, is amended to read as follows:

b. The public hearing referred to in paragraph “a” shall be held within thirty days after the commissioner has determined that the statement required by subsection 1 ~~is filed~~ has been completed and contains all the required information set forth in subsection 2, and at least twenty days’ notice of the public hearing shall be given by the commissioner to the person filing the statement and to the domestic insurer. Not less than seven days’ notice of the public hearing shall be given by the person filing the statement to the insurer and to such other persons as may be designated by the commissioner. The commissioner shall make a determination within thirty days after the conclusion of the hearing. At the hearing, the person filing the statement, the insurer, any person to whom notice of hearing was sent, and any other person whose interests may be affected shall have the right to present evidence, examine and cross-examine witnesses, and offer oral and written arguments and in connection therewith shall be entitled to conduct discovery proceedings in the same manner as is presently allowed in the district court of this state. All discovery proceedings shall be concluded not later than three days prior to the commencement of the public hearing.

Sec. 9. Section 521A.3, subsection 4, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. 0c. If the proposed merger or other acquisition of control will require the approval of more than one commissioner, the public hearing referred to in paragraph “a” may be held on a consolidated basis upon request of the person filing the statement referred to in subsection 1. Such person may file the statement referred to in subsection 1 with the national association of insurance commissioners within five days of making the request for a public hearing. The commissioner may opt out of a consolidated hearing, and shall provide notice to the applicant of the opt-out within ten days of the receipt of the statement referred to in subsection 1. A hearing conducted on a consolidated basis shall be public and shall be held within the United States before the commissioners of the states in which the insurers are domiciled. Such commissioners shall hear and receive evidence. The commissioner may attend such hearing in person or by telecommunication.

Sec. 10. Section 521A.4, subsection 2, Code 2014, is amended by adding the following new paragraphs:

NEW PARAGRAPH. 0e. If requested by the commissioner, the insurer shall include financial statements of or within an insurance holding company system, including all affiliates. Financial statements may include but are not limited to annual audited financial statements filed with the United States securities and exchange commission pursuant to the federal Securities Act of 1933, as amended, or the federal Securities Exchange Act of 1934, as amended. An insurer required to file financial statements pursuant to this paragraph may satisfy the request by providing the commissioner with the most recently filed financial

statements of the parent corporation that have been filed with the United States securities and exchange commission.

NEW PARAGRAPH. 00e. Statements that the insurer's board of directors oversees corporate governance and internal controls and that the insurer's officers or senior management have approved, implemented, and continue to maintain and monitor corporate governance and internal control procedures.

NEW PARAGRAPH. f. Any other information required by the commissioner by rule or by regulation.

Sec. 11. Section 521A.4, subsection 11, Code 2014, is amended to read as follows:

11. *Disclaimer.* Any person may file with the commissioner a disclaimer of affiliation with any authorized insurer or such a disclaimer may be filed by such insurer or any member of an insurance holding company system. The disclaimer shall fully disclose all material relationships and basis for affiliation between such person and such insurer as well as the basis for disclaiming such affiliation. ~~After a disclaimer has been filed, the insurer shall be relieved of any duty to register or report under this section which may arise out of the insurer's relationship with such person unless and until the commissioner disallows such a disclaimer. The commissioner shall disallow such a disclaimer only after furnishing all parties in interest with notice and opportunity to be heard and after making specific findings of fact to support such disallowance.~~ A disclaimer of affiliation shall be deemed to have been granted unless the commissioner, within thirty days following receipt of a complete disclaimer, notifies the filing party that the disclaimer is disallowed. In the event of disallowance, the disclaiming party may request an administrative hearing, which shall be granted. The disclaiming party shall be relieved of its duty to register under this section if approval of the disclaimer has been granted by the commissioner, or if the disclaimer is deemed to have been granted.

Sec. 12. Section 521A.4, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 11A. Enterprise risk report. The ultimate controlling person of every insurer subject to registration shall also file an annual enterprise risk report. The report shall, to the best of the ultimate controlling person's knowledge and belief, identify the material risks within the insurance holding company system that could pose enterprise risk to the insurer. The report shall be filed with the lead state commissioner of the insurance holding company system as determined by the procedures within the financial analysis handbook adopted by the national association of insurance commissioners.

Sec. 13. Section 521A.4, subsection 12, Code 2014, is amended to read as follows:

12. *Violations.* The failure to file a registration statement or a summary of the registration statement or an enterprise risk report required by this section within the time specified for the filing is a violation of this section.

Sec. 14. Section 521A.5, subsection 1, paragraph a, Code 2014, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (02) Agreements for cost-sharing services and management shall include such provisions as required by rule issued by the commissioner.

Sec. 15. Section 521A.5, subsection 1, paragraph b, subparagraph (5), Code 2014, is amended by striking the subparagraph.

Sec. 16. Section 521A.5, subsection 1, paragraph c, Code 2014, is amended to read as follows:

c. A domestic insurer and a person in its holding company system shall not enter into any of the following transactions, unless the domestic insurer notifies the commissioner in writing of its intention to enter into the transaction at least thirty days prior to entering into the transaction or within a shorter time permitted by the commissioner and the commissioner has not disapproved of the transaction within the time period:

(1) All reinsurance pooling agreements.

(4) (2) All reinsurance agreements or modifications to such agreements in which the reinsurance premium or a change in the insurer's liabilities, or the projected reinsurance

premium or a change in the insurer's liabilities in any of the next three years, equals or exceeds five percent of the insurer's surplus as regards policyholders, as of the next preceding December 31, including those agreements which may require as consideration the transfer of assets from an insurer to a nonaffiliate, if an agreement or understanding exists between the insurer and nonaffiliate that any portion of such assets will be transferred to one or more affiliates of the insurer.

~~(2)~~ (3) All management agreements, service contracts, tax allocation agreements, guarantees, and all other cost-sharing arrangements involving at least one-half of one percent of the insurer's surplus as of the next preceding December 31. A guarantee which is quantifiable as to amount is not subject to the notice requirements of this paragraph "c" unless it exceeds the lesser of one-half of one percent of the insurer's admitted assets or ten percent of surplus as regards policyholders as of the next preceding December 31. Further, all guarantees which are not quantifiable as to amount are subject to the notice requirements of this paragraph "c".

(4) Direct or indirect acquisitions or investments in a person that controls the insurer or in an affiliate of the insurer in an amount which, together with its present holdings in such investments, exceeds two and one-half percent of the insurer's surplus to policyholders. Direct or indirect acquisitions or investments in subsidiaries acquired pursuant to section 521A.2 or authorized under any other section of this chapter, or in nonsubsidiary insurance affiliates that are subject to the provisions of this chapter, are exempt from this subparagraph.

~~(3)~~ (5) Any material transactions specified by rule which the commissioner determines may adversely affect the interests of the domestic insurer's policyholders.

Sec. 17. Section 521A.5, Code 2014, is amended by adding the following new subsection:
NEW SUBSECTION. 4. Management of domestic insurers subject to registration.

a. Notwithstanding the control of a domestic insurer by any person, the officers and directors of the insurer shall not thereby be relieved of any obligation or liability to which they would otherwise be subject by law, and the insurer shall be managed so as to assure its separate operating identity consistent with this chapter.

b. Nothing in this section shall preclude a domestic insurer from having or sharing a common management, or cooperative or joint use of personnel, property, or services with one or more other persons under arrangements meeting the standards of this section.

c. Not less than one-third of the directors of a domestic insurer, and not less than one-third of the members of each committee of the board of directors of any domestic insurer, shall be persons who are not officers or employees of the insurer or of any entity controlling, controlled by, or under common control with the insurer and who are not beneficial owners of a controlling interest in the voting stock of the insurer or entity. At least one such person must be included in any quorum for the transaction of business at any meeting of the board of directors or any committee of the board of directors.

d. The board of directors of a domestic insurer shall establish one or more committees comprised solely of directors who are not officers or employees of the insurer or of any entity controlling, controlled by, or under common control with the insurer and who are not beneficial owners of a controlling interest in the voting stock of the insurer or any such entity. The committee or committees shall have responsibility for recommending or nominating candidates for director for election by shareholders or policyholders, evaluating the performance of officers deemed to be principal officers of the insurer, and recommending to the board of directors the selection and compensation of the principal officers.

e. The provisions of paragraphs "c" and "d" shall not apply to a domestic insurer if the person controlling the insurer, such as an insurer, a mutual insurance holding company, or a publicly held corporation, has a board of directors and committees of the board of directors that meet the requirements of paragraphs "c" and "d" with respect to such controlling entity.

f. An insurer may make application to the commissioner for a waiver from the requirements of this subsection if the insurer's annual direct written and assumed premium, excluding premiums reinsured with the federal crop insurance corporation and federal flood program, is less than three hundred million dollars. An insurer may also make application to the commissioner for a waiver from the requirements of this subsection based upon unique circumstances. The commissioner may consider various factors including but not limited

to the type of business entity, volume of business written, availability of qualified board members, or the ownership or organizational structure of the entity.

Sec. 18. Section 521A.6, Code 2014, is amended to read as follows:

521A.6 Examination.

1. *Power of commissioner.* Subject to the limitation contained in this section and in addition to the powers which the commissioner has under chapter 507 relating to the examination of insurers, the commissioner ~~may also order an insurer registered under section 521A.4 to produce records, books, or other information papers in the possession of the insurer or its affiliates as reasonably necessary to ascertain the financial condition of the insurer or to determine compliance with this chapter. If the insurer fails to comply with the order, the commissioner may examine the affiliates to obtain the information~~ shall have the power to examine any insurer registered under section 521A.4 and its affiliates to ascertain the financial condition of the insurer, including the enterprise risk to the insurer by the ultimate controlling party, or by any entity or combination of entities within the insurance holding company system, or by the insurance holding company system on a consolidated basis.

2. Access to books and records — penalty.

a. The commissioner may order an insurer registered under section 521A.4 to produce records, books, or other information papers in the possession of the insurer or its affiliates as reasonably necessary or to determine compliance with this chapter.

b. To determine compliance with this chapter, the commissioner may order any insurer registered under section 521A.4 to produce information not in the possession of the insurer if the insurer can obtain access to such information pursuant to a contractual relationship, statutory obligation, or other method. In the event the insurer cannot obtain the information requested by the commissioner, the insurer shall provide the commissioner a detailed explanation of the reason that the insurer cannot obtain the information and the identity of the holder of the information. Whenever it appears to the commissioner that the detailed explanation is without merit, the commissioner may require, after notice and hearing, the insurer to pay a penalty of five hundred dollars for each day's delay, or may suspend or revoke the insurer's certificate of authority.

3. *Compelling production.* In the event the insurer fails to comply with an order, the commissioner shall have the power to examine the affiliates to obtain the information. The commissioner shall also have the power to issue subpoenas, to administer oaths, and to examine under oath any person for purposes of determining compliance with this section. Upon the failure or refusal of any person to obey a subpoena, the commissioner may petition a court of competent jurisdiction, and upon proper showing, the court may enter an order compelling the witness to appear and testify or produce documentary evidence. Failure to obey the court order shall be punishable as contempt of court. Every person shall be obliged to attend as a witness at the place specified in the subpoena, when subpoenaed, anywhere within the state. Such a person shall be entitled to the same fees and mileage, if claimed, as a witness in district court, which fees, mileage, and actual expense, if any, necessarily incurred in securing the attendance of witnesses, and their testimony, shall be itemized and charged against, and be paid by, the company being examined.

~~2. 4. Use of consultants.~~ The commissioner may retain at the registered insurer's expense such attorneys, actuaries, accountants and other experts not otherwise a part of the commissioner's staff as shall be reasonably necessary to assist in the conduct of the examination under subsection 1, 2, or 3 of this section. Any persons so retained shall be under the direction and control of the commissioner and shall act in a purely advisory capacity.

~~3. 5. Expenses.~~ Each registered insurer producing for examination records, books and papers pursuant to subsection 1, 2, or 3 of this section shall be liable for and shall pay the expense of such examination in accordance with section 507.7.

Sec. 19. NEW SECTION. 521A.6A Supervisory colleges.

1. *Power of commissioner.* With respect to any insurer registered under section 521A.4 and in accordance with subsection 3 of this section, the commissioner shall have the power to participate in a supervisory college for any domestic insurer that is part of an insurance holding company system with international operations in order to determine compliance by

the insurer with this chapter. The powers of the commissioner with respect to supervisory colleges include but are not limited to the following:

- a. Initiating the establishment of a supervisory college.
 - b. Clarifying the membership and participation of other supervisors in the supervisory college.
 - c. Clarifying the functions of the supervisory college and the role of other regulators, including the establishment of a group-wide supervisor.
 - d. Coordinating the ongoing activities of the supervisory college, including planning meetings, supervisory activities, and processes for information sharing.
 - e. Establishing a crisis management plan.
2. *Selection of group-wide supervisor.* In the event a group-wide supervisor is established for a supervisory college as described in subsection 1, the commissioner is authorized, but not required, to act as the group-wide supervisor. In order to determine whether the commissioner or another chief insurance regulatory official is the appropriate group-wide supervisor, the commissioner shall, in cooperation with other supervisors, consider the following factors and the relative scale of each:
- a. The extent to which the insurance holding company system's insurance operations are domiciled in Iowa.
 - b. The location where the insurance holding company system is based or the place of domicile of the insurance holding company system's ultimate controlling person.
 - c. The locations of the insurance holding company system's executive offices.
 - d. The locations of origin of the insurance business of the insurance holding company system.
 - e. The locations of the assets and liabilities of the insurance holding company system.
 - f. The locations of the business operations and activities of the insurance holding company system.
 - g. Whether another chief insurance regulatory official is acting or seeking to act as the lead group-wide supervisor under a regulatory system that the commissioner determines to be either of the following:
 - (1) Substantially similar to that provided under the laws of the state of Iowa.
 - (2) Otherwise sufficient in terms of provision of group-wide supervision, enterprise risk analysis, and cooperation with other chief insurance regulatory officials.
 - h. Whether a chief insurance regulatory official acting or seeking to act as the lead group-wide supervisor provides the commissioner with reasonably reciprocal recognition and cooperation.
3. *Commissioner as group-wide supervisor.* If the commissioner is the group-wide supervisor as described in subsection 2, the commissioner is authorized to engage in conducting and coordinating any of the following group-wide supervision activities:
- a. Assessing the enterprise risks within the international insurance group in accordance with the "own risk and solvency assessments" requirements of chapter 522.
 - b. Requesting from any member of an international insurance group subject to the commissioner's supervision information necessary and appropriate to assess enterprise risk in accordance with chapter 522.
 - c. Communicating with other insurance regulatory officials regarding members within the international insurance group and sharing relevant information, subject to the confidentiality provisions of section 521A.7, through supervisory colleges as set forth in this section.
 - d. Other group-wide supervisory activities as considered appropriate by the commissioner and as defined by the commissioner by rule.
4. *Expenses — assessment.* Each registered insurer subject to this section shall be liable for and shall pay the reasonable expenses of the commissioner's participation in a supervisory college in accordance with subsection 5, including reasonable travel expenses. For purposes of this section, a supervisory college may be convened as either a temporary or permanent forum for communication and cooperation between the regulators charged with the supervision of the insurer or its affiliates, and the commissioner may establish a regular assessment to the insurer for the payment of these expenses.
5. *Supervisory college.* In order to assess the business strategy, financial position, legal and regulatory position, risk exposure, risk management and governance processes, and

as part of the examination of individual insurers in accordance with section 521A.6, the commissioner may participate in a supervisory college with other regulators charged with supervision of an insurer or its affiliates, including other state, federal, and international regulatory agencies. The commissioner may enter into agreements in accordance with section 521A.7, subsection 3, providing the basis for cooperation between the commissioner and the other regulatory agencies, and the activities of the supervisory college. Nothing in this section shall delegate to the supervisory college the authority of the commissioner to regulate or supervise the insurer or its affiliates within the commissioner's jurisdiction.

Sec. 20. Section 521A.7, Code 2014, is amended to read as follows:

521A.7 Confidential treatment.

1. All information, documents, and copies thereof obtained by or disclosed to the commissioner or any other person in the course of an examination or investigation made pursuant to section 521A.6 or 521A.6A, and all information reported pursuant to sections 521A.4 and 521A.5, shall be given confidential treatment and shall not be subject to subpoena and shall not be made public by the commissioner or any other person, except to insurance departments of other states, without the prior written consent of the insurer to which it pertains unless the commissioner, after giving the insurer and its affiliates who would be affected thereby, notice and opportunity to be heard, determines that the interests of policyholders, shareholders, or the public will be served by the publication thereof, in which event the commissioner may publish all or any part thereof in such manner as the commissioner may deem appropriate.

2. Neither the commissioner nor any person who received documents, materials, or other information while acting under the authority of the commissioner or with whom such documents, materials, or other information are shared pursuant to this chapter shall be permitted or required to testify in any private civil action concerning any confidential documents, materials, or other information subject to subsection 1.

3. In order to assist in the performance of the commissioner's duties, the commissioner:

a. May share documents, materials, or other information, including the confidential and privileged documents, materials, or information subject to subsection 1, with other state, federal, and international regulatory agencies, with the national association of insurance commissioners and its affiliates and subsidiaries, and with state, federal, and international law enforcement authorities, including members of any supervisory college described in section 521A.6A, provided that the recipient agrees in writing to maintain the confidentiality and privileged status of the document, material, or other information, and has verified in writing the legal authority to maintain confidentiality.

b. Notwithstanding paragraph "a", the commissioner may only share confidential and privileged documents, materials, or information filed pursuant to section 521A.4, subsection 11A, with commissioners of states having statutes or regulations substantially similar to subsection 1 of this section and who have agreed in writing not to disclose such information.

c. May receive documents, materials, or information, including otherwise confidential and privileged documents, materials, or information from the national association of insurance commissioners and its affiliates and subsidiaries and from regulatory and law enforcement officials of other foreign or domestic jurisdictions, and shall maintain as confidential or privileged any document, material, or information received with notice or the understanding that it is confidential or privileged under the laws of the jurisdiction that is the source of the document, material, or information.

d. Shall enter into written agreements with the national association of insurance commissioners governing sharing and use of information provided pursuant to this chapter consistent with this subsection that shall do all of the following:

(1) Specify procedures and protocols regarding the confidentiality and security of information shared with the national association of insurance commissioners and subsidiaries pursuant to this chapter, including procedures and protocols for sharing by the association with other state, federal, or international regulators.

(2) Specify that ownership of information shared with the national association of insurance commissioners and its affiliates and subsidiaries pursuant to this chapter remains with the

commissioner and the association's use of the information is subject to the direction of the commissioner.

(3) Require prompt notice to be given to an insurer whose confidential information in the possession of the national association of insurance commissioners pursuant to this chapter is subject to a request or subpoena to the association for disclosure or production.

(4) Require the national association of insurance commissioners and its affiliates and subsidiaries to consent to intervention by an insurer in any judicial or administrative action in which the association and its affiliates and subsidiaries may be required to disclose confidential information about the insurer shared with the association and its affiliates and subsidiaries pursuant to this chapter.

4. The sharing of information by the commissioner pursuant to this chapter shall not constitute a delegation of regulatory authority or rulemaking, and the commissioner is solely responsible for the administration, execution, and enforcement of the provisions of this chapter.

5. No waiver of any applicable privilege or claim of confidentiality in the documents, materials, or information shall occur as a result of disclosure to the commissioner under this section or as a result of sharing as authorized in subsection 3.

6. Documents, materials, or other information in the possession or control of the national association of insurance commissioners pursuant to this chapter shall be confidential by law and privileged, shall not be subject to chapter 22, shall not be subject to subpoena, and shall not be subject to discovery or admissible in evidence in any private civil action.

Approved March 26, 2014

CHAPTER 1019

ADVANCED REGISTERED NURSE PRACTITIONERS — PROFESSIONAL TITLES OR ABBREVIATIONS

S.F. 2120

AN ACT relating to the use of professional titles or abbreviations by advanced registered nurse practitioners.

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

Section 1. Section 147.74, subsection 21, Code 2014, is amended to read as follows:

21. A registered nurse licensed under chapter 152 may use the words "registered nurse" or the letters "R. N." after the person's name. A licensed practical nurse licensed under chapter 152 may use the words "licensed practical nurse" or the letters "L. P. N." after the person's name. An advanced registered nurse practitioner licensed under chapter 152 or 152E may use the words "advanced registered nurse practitioner" or the letters "A.R.N.P." after the person's name.

Sec. 2. Section 152.6, Code 2014, is amended to read as follows:

152.6 Licenses — professional abbreviations.

The board may license a natural person to practice as a registered nurse or as a licensed practical nurse. However, only a person currently licensed as a registered nurse in this state may use that title and the abbreviation "R.N." letters "R.N." after the person's name; ~~and only a person currently licensed as a licensed practical nurse in this state may use that title and the abbreviation "L.P.N." letters "L.P.N." after the person's name; and only a person~~ currently licensed as an advanced registered nurse practitioner may use that title and the letters "A.R.N.P." after the person's name. For purposes of this section, "currently licensed" includes persons licensed in another state and recognized for licensure in this state pursuant to the nurse licensure compact contained in section 152E.1 or pursuant to the advanced

practice registered nurse compact contained in section 152E.3.

Approved March 26, 2014

CHAPTER 1020

LIFE INSURANCE POLICIES OR CONTRACTS — STANDARD VALUATION AND FORFEITURE PROVISIONS

S.F. 2131

AN ACT relating to standard valuation and standard forfeiture provisions for life insurance policies or contracts and including applicability provisions.

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

Section 1. Section 508.36, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 01. Definitions.

a. As used in this section, unless the context otherwise requires:

(1) “*Accident and health insurance*” means policies or contracts that incorporate morbidity risk and provide protection against economic loss resulting from accident, sickness, or medical conditions and as may be specified in the valuation manual.

(2) “*Appointed actuary*” means a qualified actuary who is appointed in accordance with the valuation manual to prepare the actuarial opinion required in subsection 2, paragraph “b”.

(3) “*Company*” means an entity which has done any of the following:

(a) Written, issued, or reinsured life insurance policies or contracts, accident and health insurance policies or contracts, or deposit-type policies or contracts in this state and has at least one such policy or contract in force or on claim.

(b) Written, issued, or reinsured life insurance policies or contracts, accident and health insurance policies or contracts, or deposit-type policies or contracts in any state and is required to hold a certificate of authority to write life insurance, accident and health insurance, or deposit-type policies or contracts in any state and is required to hold a certificate of authority to write life insurance, accident and health insurance, or deposit-type policies or contracts in this state.

(4) “*Deposit-type policy or contract*” means policies or contracts that do not incorporate mortality or morbidity risks and such policies or contracts as may be specified in the valuation manual.

(5) “*Life insurance*” means policies or contracts that incorporate mortality risk, including annuity and pure endowment contracts, and such policies or contracts as may be specified in the valuation manual.

(6) “*NAIC*” means the national association of insurance commissioners.

(7) “*Operative date of the valuation manual*” means the operative date of the valuation manual as provided in subsection 13.

(8) “*Policyholder behavior*” means any action a policyholder, contract holder, or any other person with the right to elect options, such as a certificate holder, may take under a policy or contract subject to this section including but not limited to lapse, withdrawal, transfer, deposit, premium payment, loan, annuitization, or benefit elections prescribed by the policy or contract, but excluding events of mortality or morbidity that result in benefits prescribed in their essential aspects by the terms of the policy or contract.

(9) “*Principle-based valuation*” means a reserve valuation that uses one or more methods or one or more assumptions determined by the insurer and that is required to comply with subsection 14 as specified in the valuation manual.

(10) “*Qualified actuary*” means an individual who is qualified to sign the applicable statement of actuarial opinion in accordance with the American academy of actuaries qualification standards for actuaries signing such statements and who meets the requirements specified in the valuation manual.

(11) “*Tail risk*” means a risk that occurs either where the frequency of low probability events is higher than expected under a normal probability distribution or where there are observed events of very significant size or magnitude.

(12) “*Valuation manual*” means the manual of valuation instructions adopted by the NAIC as specified in this section or as subsequently amended.

b. This subsection is applicable on or after the operative date of the valuation manual.

Sec. 2. Section 508.36, subsection 1, Code 2014, is amended to read as follows:

1. *Reserve valuation.*

a. *Policies and contracts issued prior to operative date of valuation manual.*

(1) ~~The commissioner shall annually value, or cause to be valued, the reserve liabilities, referred to in this section as reserves, for all outstanding life insurance policies and annuity and pure endowment contracts of every life insurance company doing business in this state, and may certify the amount of any such reserves, specifying the mortality table or tables, rate or rates of interest, and the net level premium method or other methods used in the calculation of such reserves issued on or after July 1, 1973, and prior to the operative date of the valuation manual. In calculating the reserves, the commissioner may use group methods and approximate averages for fractions of a year or otherwise. In lieu of the valuation of the reserves required in this section of any foreign or alien company, the commissioner may accept any valuation made, or caused to be made, by the insurance supervisory official of any state or other jurisdiction when such valuation complies with the minimum standard provided for in this section and if the official of such state or jurisdiction accepts as sufficient and valid for all legal purposes the certificate of valuation of the commissioner when such certificate states the valuation to have been made in a specified manner according to which the aggregate reserves would be at least as large as if they had been computed in the manner prescribed by the law of that state or jurisdiction.~~

(2) ~~The provisions set forth in subsections 3 through 12 shall apply to all policies and contracts, as appropriate, subject to this section that were issued on or after July 1, 1973, and prior to the operative date of the valuation manual and the provisions set forth in subsections 13 and 14 shall not apply to any such policies or contracts.~~

(3) ~~The minimum standard for the valuation of policies and contracts issued prior to July 1, 1973, shall be the standard provided by the laws in effect immediately prior to that date.~~

b. *Policies and contracts issued on or after operative date of valuation manual.*

(1) The commissioner shall annually value, or cause to be valued, the reserve liabilities for all outstanding life insurance policies or contracts, annuity and pure endowment policies or contracts, accident and health insurance policies or contracts, and deposit-type policies or contracts of every company issued on or after the operative date of the valuation manual. In lieu of the valuation of the reserves required of a foreign or alien company, the commissioner may accept a valuation made, or caused to be made, by the insurance supervisory official of any state or other jurisdiction when the valuation complies with the minimum standard provided in this section.

(2) The provisions set forth in subsections 13 and 14 shall apply to all policies or contracts issued on or after the operative date of the valuation manual.

Sec. 3. Section 508.36, subsection 2, Code 2014, is amended to read as follows:

2. *Actuarial opinion of reserves. This subsection is effective January 1, 1996.*

a. *Actuarial opinion of reserves prior to operative date of valuation manual. This paragraph “a” applies to an actuarial opinion of reserves submitted prior to the operative date of the valuation manual.*

~~α. (1) General.~~ A life insurance company doing business in this state shall annually submit the written opinion of a qualified actuary as to whether the reserves and related actuarial items held in support of the policies and contracts specified by the commissioner by regulation are computed appropriately, are based on assumptions which satisfy contractual provisions,

are consistent with prior reported amounts, and are in compliance with applicable laws of this state. The commissioner shall define by rule the requirements and content of this opinion and add any other items deemed to be necessary.

~~b.~~ (2) *Actuarial analysis of reserves and assets supporting such reserves.*

(1) (a) Unless exempted by rule, a life insurance company shall also annually include in the opinion required by ~~paragraph "a" subparagraph (1)~~, an opinion of the same qualified actuary as to whether the reserves and related actuarial items held in support of policies and contracts specified by the commissioner by rule, when considered ~~with respect to~~ in light of the assets held by the company ~~associated with respect to~~ the reserves and related actuarial items, including, but not limited to, the investment earnings on the assets and the considerations anticipated to be received and retained under the policies and contracts, ~~are sufficient~~ make adequate provision for the company's obligations under the policies and contracts, including but not limited to the benefits under and expenses associated with the policies and contracts.

(2) (b) The commissioner may provide by rule for a transition period for establishing any higher reserves which the qualified actuary may deem necessary in order to render the opinion required by this ~~section~~ paragraph "a".

~~e.~~ (3) *Requirements for ~~actuarial analysis~~ opinions subject to subparagraph (2).* An opinion required by ~~paragraph "b" subparagraph (2)~~ shall be governed by the following provisions:

(1) (a) A memorandum, in form and substance acceptable to the commissioner as specified by rule, shall be prepared to support each actuarial opinion.

(2) (b) If the insurance company fails to provide a supporting memorandum at the request of the commissioner within a period specified by rule or the commissioner determines that the supporting memorandum provided by the insurance company fails to meet the standards prescribed by the rules or is otherwise unacceptable to the commissioner, the commissioner may engage a qualified actuary at the expense of the company to review the opinion and the basis for the opinion and prepare such supporting memorandum as is required by the commissioner.

~~d.~~ (4) *Requirement for all opinions subject to this paragraph.* An opinion required under this ~~section~~ paragraph "a" is governed by the following provisions:

(1) (a) The opinion shall be submitted with the annual statement reflecting the valuation of such reserve liabilities for each year ending on or after December 31, 1995.

(2) (b) The opinion shall apply to all business in force, including individual and group health insurance plans, in form and substance acceptable to the commissioner as specified by rule.

(3) (c) The opinion shall be based on standards adopted from time to time by the actuarial standards board and on such additional standards as the commissioner may by rule prescribe.

(4) (d) In the case of an opinion required to be submitted by a foreign or alien company, the commissioner may accept the opinion filed by that company with the insurance supervisory official of another state if the commissioner determines that the opinion reasonably meets the requirements applicable to a company domiciled in this state.

(5) (e) For the purposes of this ~~section~~ paragraph "a", "qualified actuary" means a member in good standing of the American academy of actuaries who meets the requirements of the commissioner as specified by rule.

(6) (f) Except in cases of fraud or willful misconduct, a qualified actuary is not liable for damages to any person, other than to the insurance company and the commissioner, for any act, error, omission, decision, or conduct with respect to the actuary's opinion.

(7) (g) Disciplinary action which may be taken by the commissioner against the company or the qualified actuary shall be defined in rules adopted by the commissioner.

~~(8) (a)~~ (h) (i) Any memorandum in support of the opinion, and any other material provided by the company to the commissioner in connection with the opinion, shall be kept confidential by the commissioner and shall not be made public and shall not be subject to subpoena, other than for the purpose of defending an action seeking damages from any person by reason of any action required by this ~~section~~ paragraph "a" or by rules adopted pursuant to this ~~section~~ paragraph "a". Notwithstanding this ~~subparagraph~~ division, the memorandum or other material may be released by the commissioner if either of the following applies:

(i) (A) The commissioner receives the written consent of the company with which the opinion is associated.

(ii) (B) The American academy of actuaries requests that the memorandum or other material is required for the purpose of professional disciplinary proceedings and setting forth procedures satisfactory to the commissioner for preserving the confidentiality of the memorandum or other material.

(b) (ii) Once any portion of the confidential memorandum is cited by the company in its marketing, is cited before any governmental agency other than a state insurance department, or is released by the company to the news media, all portions of the confidential memorandum are no longer confidential.

b. Actuarial opinion of reserves on or after operative date of valuation manual. This paragraph "b" applies to an actuarial opinion of reserves submitted on or after the operative date of the valuation manual.

(1) *General.* Every company with outstanding life insurance policies or contracts, accident and health insurance policies or contracts, or deposit-type policies or contracts in this state and subject to regulation by the commissioner shall annually submit the opinion of the appointed actuary as to whether the reserves and related actuarial items held in support of the policies and contracts are computed appropriately, are based on assumptions that satisfy contractual provisions, are consistent with prior reported amounts, and comply with applicable laws of this state. The valuation manual shall prescribe the specifics of this opinion including any items deemed to be necessary to its scope.

(2) *Actuarial analysis of reserves and assets supporting reserves.* Every company with outstanding life insurance policies or contracts, accident and health insurance policies or contracts, or deposit-type policies or contracts in this state and subject to regulation by the commissioner, except as exempted in the valuation manual, shall annually include in the opinion required by subparagraph (1), an opinion of the same appointed actuary as to whether the reserves and related actuarial items held in support of the policies and contracts specified in the valuation manual, when considered in light of the assets held by the company with respect to the reserves and related actuarial items, including but not limited to the investment earnings on the assets and the considerations anticipated to be received and retained under the policies and contracts, make adequate provision for the company's obligations under the policies and contracts, including but not limited to the benefits under and expenses associated with the policies and contracts.

(3) *Requirements for opinions subject to subparagraph (2).* An opinion required by subparagraph (2) shall be governed by the following provisions:

(a) A memorandum, in form and substance as specified in the valuation manual, and that is acceptable to the commissioner, shall be prepared to support each actuarial opinion.

(b) If the company fails to provide a supporting memorandum at the request of the commissioner within a period specified in the valuation manual or the commissioner determines that the supporting memorandum provided by the company fails to meet the standards prescribed by the valuation manual or is otherwise unacceptable to the commissioner, the commissioner may engage a qualified actuary at the expense of the company to review the opinion and the basis for the opinion and prepare the supporting memorandum required by the commissioner.

(4) *Requirements for all opinions subject to this paragraph.* Every opinion subject to this paragraph "b" shall be governed by the following provisions:

(a) The opinion shall be in form and substance as specified in the valuation manual and acceptable to the commissioner.

(b) The opinion shall be submitted with the annual statement reflecting the valuation of such reserve liabilities for each year ending on or after the operative date of the valuation manual.

(c) The opinion shall apply to all policies and contracts subject to subparagraph (2) plus other actuarial liabilities as may be specified in the valuation manual.

(d) The opinion shall be based on standards adopted from time to time by the actuarial standards board or its successor, and on such additional standards as may be prescribed in the valuation manual.

(e) In the case of an opinion required to be submitted by a foreign or alien company, the commissioner may accept the opinion filed by that company with the insurance supervisory official of another state if the commissioner determines that the opinion reasonably meets the requirements applicable to a company domiciled in this state.

(f) Except in cases of fraud or willful misconduct, the appointed actuary shall not be liable for damages to any person, other than the company and the commissioner, for any act, error, omission, decision, or conduct with respect to the appointed actuary's opinion.

(g) Disciplinary action by the commissioner against the company or the appointed actuary shall be defined in rules adopted by the commissioner pursuant to chapter 17A.

Sec. 4. Section 508.36, subsection 3, paragraph a, unnumbered paragraph 1, Code 2014, is amended to read as follows:

For all ordinary policies of life insurance issued on the standard basis, excluding any disability and accidental death benefits in the policies, the following:

Sec. 5. Section 508.36, subsection 3, paragraph a, subparagraph (2), Code 2014, is amended to read as follows:

(2) The commissioner's 1958 standard ordinary mortality table for such policies issued on or after the operative date of section 508.37, subsection 5, paragraph "e" "a", and prior to the operative date of section 508.37, subsection 5, paragraph "c", provided that for any category of policies issued on female risks, all modified net premiums and present values referred to in this section may be calculated according to an age not more than six years younger than the actual age of the insured.

Sec. 6. Section 508.36, subsection 6, paragraph a, unnumbered paragraph 1, Code 2014, is amended to read as follows:

Except as otherwise provided in subsections 7, 10, and ~~12~~ 11, reserves calculated according to the commissioner's reserve valuation method, for the life insurance and endowment benefits of policies providing for a uniform amount of insurance and requiring the payment of uniform premiums, shall be the excess, if any, of the present value, at the date of valuation, of future guaranteed benefits provided for by such policies, over the present value, at the date of valuation, of any future modified net premiums for such policies. The modified net premiums for such policy is the uniform percentage of the respective contract premiums for the benefits such that the present value, at the date of issue of the policy, of all modified net premiums shall be equal to the sum of the present value, at the date of valuation, of such benefits provided for by the policy and the excess of the amount determined in subparagraph (1) over the amount determined in subparagraph (2), as follows:

Sec. 7. Section 508.36, subsection 10, paragraph a, Code 2014, is amended to read as follows:

a. If in any contract year the gross premium charged by a life insurance company on a policy or contract is less than the valuation net premium for the policy or contract, as calculated by the method used in calculating the reserve for such policy or contract but using the minimum valuation standards of mortality and rate of interest, the minimum reserve required for such policy or contract is the greater of either the reserve calculated according to the mortality table, rate of interest, and method actually used for such policy or contract, or the reserve calculated by the method actually used for such policy or contract but using the minimum valuation standards of mortality and rate of interest and replacing the valuation net premium by the actual gross premium in each contract year for which the valuation net premium exceeds the actual gross premium. The minimum valuation standards of mortality and rate of interest referred to in this section are those standards established in subsections 4 and 5.

Sec. 8. Section 508.36, subsection 12, Code 2014, is amended to read as follows:

12. ~~Minimum standards for accident and health (disability, accident, and sickness) plans insurance policies or contracts. The commissioner shall adopt rules containing the minimum standards applicable to the valuation of health, disability, and sickness and accident plans. For accident and health insurance policies or contracts issued on or after the~~

operative date of the valuation manual, the standard prescribed in the valuation manual is the minimum standard of valuation required under subsection 1, paragraph “b”. For health, disability, and sickness and accident insurance policies or contracts issued on or after July 1, 1973, and prior to the operative date of the valuation manual, the minimum standard of valuation is the standard adopted by the commissioner by rule.

Sec. 9. Section 508.36, Code 2014, is amended by adding the following new subsections:

NEW SUBSECTION. 13. *Valuation manual for policies or contracts issued on or after operative date of valuation manual.*

a. For policies or contracts issued on or after the operative date of the valuation manual, the standard prescribed in the valuation manual is the minimum standard of valuation required under subsection 1, paragraph “b”, except as provided under paragraph “e” or “g” of this subsection.

b. The operative date of the valuation manual is January 1 of the first calendar year following the first July 1 as of which all of the following have occurred:

(1) The valuation manual has been adopted by the NAIC by an affirmative vote of at least forty-two members, or three-fourths of the members voting, whichever is greater.

(2) The standard valuation law, as amended by the NAIC in 2009, or legislation including substantially similar terms and provisions, has been enacted by states representing greater than seventy-five percent of the direct premiums written as reported in the following annual statements submitted for 2008:

(a) Life, accident, and health insurance annual statements.

(b) Health insurance annual statements.

(c) Fraternal benefit society annual statements.

(3) The standard valuation law, as amended by the NAIC in 2009, or legislation including substantially similar terms and provisions, has been enacted by at least forty-two of the following fifty-five jurisdictions: the fifty states of the United States, American Samoa, the American Virgin Islands, the District of Columbia, Guam, and Puerto Rico.

c. Unless a change in the valuation manual specifies a later effective date, changes to the valuation manual shall be effective on January 1 following the date when all of the following have occurred:

(1) The changes to the valuation manual have been adopted by the NAIC by an affirmative vote representing:

(a) At least three-fourths of the members of the NAIC voting, but not less than a majority of the total membership.

(b) Members of the NAIC representing jurisdictions totaling greater than seventy-five percent of the direct premiums written as reported in the following annual statements most recently available prior to the vote in subparagraph division (a):

(i) Life, accident, and health insurance annual statements.

(ii) Health insurance annual statements.

(iii) Fraternal benefit society annual statements.

d. The valuation manual shall specify all of the following:

(1) Minimum valuation standards for and definitions of the policies or contracts subject to subsection 1, paragraph “b”. Such minimum valuation standards shall include all of the following:

(a) The commissioner’s reserve valuation method for life insurance contracts, other than annuity contracts, subject to subsection 1, paragraph “b”.

(b) The commissioner’s annuity reserve valuation method for annuity contracts subject to subsection 1, paragraph “b”.

(c) Minimum reserves for all other policies of ¹ contracts subject to subsection 1, paragraph “b”.

(2) Which policies or contracts or types of policies or contracts are subject to the requirements of a principle-based valuation in subsection 14, paragraph “a”, and the minimum valuation standards consistent with those requirements.

¹ See chapter 1141, §23 herein

(3) For policies and contracts subject to a principle-based valuation under subsection 14, specify all of the following:

(a) Requirements for the format of reports to the commissioner under subsection 14 which shall include information necessary to determine if the valuation is appropriate and in compliance with this section.

(b) Assumptions that are prescribed for risks over which the company does not have significant control or influence.

(c) Procedures for corporate governance and oversight of the actuarial function, and a process for appropriate waiver or modification of such procedures.

(4) For policies or contracts not subject to a principle-based valuation under subsection 14, the minimum valuation standard shall do either of the following:

(a) Be consistent with the minimum standard of valuation prior to the operative date of the valuation manual.

(b) Develop reserves that quantify the benefits and guarantees, and the funding, associated with the policies or contracts and their risks at a level of conservatism that reflects conditions that include unfavorable events that have a reasonable probability of occurring.

(5) Other requirements, including but not limited to those relating to reserve methods, models for measuring risk, generation of economic scenarios, assumptions, margins, use of company experience, risk measurement, disclosure, certifications, reports, actuarial opinions and memorandums, transition rules, and internal controls.

(6) The data and form of the data required under subsection 15, to whom the data must be submitted, and other specified requirements, including data analyses and reporting of analyses.

e. In the absence of a specific valuation requirement or if a specific valuation requirement in the valuation manual is not, in the opinion of the commissioner, in compliance with this subsection, then the company shall, with respect to such requirements, comply with minimum valuation standards prescribed by the commissioner by rule.

f. The commissioner may engage a qualified actuary, at the expense of the company, to perform an actuarial examination of the company and opine on the appropriateness of any reserve assumption or method used by the company, or to review and opine on a company's compliance with any requirements set forth in this section. The commissioner may rely upon the opinion, regarding provisions contained in this section, of a qualified actuary engaged by the commissioner of another state, district, or territory of the United States. As used in this paragraph, "engage" includes employment of and contracting with a qualified actuary.

g. The commissioner may require a company to change any assumption or method that in the opinion of the commissioner is necessary in order to comply with the requirements of the valuation manual or this section and the company shall adjust the reserves as required by the commissioner. The commissioner may take other disciplinary action as authorized pursuant to section 505.8.

NEW SUBSECTION. 14. *Requirements of principle-based valuation.*

a. A company shall establish reserves using a principle-based valuation that meets all of the following conditions for policies or contracts as specified in the valuation manual:

(1) Quantifies the benefits and guarantees, and the funding, associated with the policies or contracts and the risks of the policies or contracts at a level of conservatism that reflects conditions that include unfavorable events that have a reasonable probability of occurring during the lifetime of the policies or contracts. For policies or contracts with a significant tail risk, the valuation reflects conditions appropriately adverse to quantify the tail risk.

(2) Incorporates assumptions, risk analysis methods, and financial models and management techniques that are consistent with, but not necessarily identical to, those utilized within the company's overall risk assessment process, while recognizing potential differences in financial reporting structures and any prescribed assumptions or methods.

(3) Incorporates assumptions that are derived in one of the following manners:

(a) The assumption is prescribed in the valuation manual.

(b) For assumptions that are not prescribed in the valuation manual, the assumptions shall meet either of the following requirements:

(i) Be established utilizing the company's available experience, to the extent that the experience is relevant and statistically credible.

(ii) To the extent that company data is not available, relevant, or statistically credible, be established utilizing other relevant, statistically credible experience.

(4) Provides margins for uncertainty including adverse deviation and estimation error, such that the greater the uncertainty the larger the margin and resulting reserve.

b. A company using a principle-based valuation for one or more policies or contracts subject to this subsection as specified in the valuation manual shall do all of the following:

(1) Establish procedures for corporate governance and oversight of the actuarial valuation function consistent with those described in the valuation manual.

(2) Provide to the commissioner and the board of directors an annual certification of the effectiveness of the company's internal controls with respect to the principle-based valuation. Such controls shall be designed to assure that all material risks inherent in the liabilities and associated assets subject to such valuation are included in the valuation, and that the valuation is made in accordance with the valuation manual. The certification shall be based on the internal controls in place as of the end of the preceding calendar year.

(3) Develop, and file with the commissioner upon request, a principle-based valuation report that complies with standards prescribed in the valuation manual.

c. A principle-based valuation may include a prescribed formulaic reserve component.

NEW SUBSECTION. 15. *Experience reporting for policies or contracts in force on or after operative date of valuation manual.* A company shall submit mortality, morbidity, policyholder behavior, or expense experience and other data as prescribed in the valuation manual.

NEW SUBSECTION. 16. *Confidentiality.*

a. *Definition.* For purposes of this subsection, "confidential information" means all of the following:

(1) A memorandum in support of an opinion submitted under subsection 2 and any other documents, materials, or other information, including but not limited to all working papers, and copies thereof, created, produced, obtained by, or disclosed to the commissioner or any other person in connection with the memorandum.

(2) All documents, materials, or other information, including but not limited to all working papers, and copies thereof, created, produced, obtained by, or disclosed to the commissioner or any other person in the course of an examination made under subsection 13, paragraph "f"; provided, however, that if an examination report or other materials prepared in connection with an examination made under chapter 507 is not held as private and confidential information under section 507.14, an examination report or other material prepared in connection with an examination made under subsection 13, paragraph "f", shall not be "confidential information" to the same extent as if such examination report or other material had been prepared under chapter 507.

(3) Any reports, documents, materials, or other information developed by a company in support of, or in connection with, an annual certification by the company under subsection 14, paragraph "b", subparagraph (2), evaluating the effectiveness of the company's internal controls with respect to a principle-based valuation and any other documents, materials, or other information, including but not limited to all working papers, and copies thereof, created, produced, obtained by, or disclosed to the commissioner or any other person in connection with such reports, documents, materials, or other information.

(4) Any principle-based valuation report developed under subsection 14, paragraph "b", subparagraph (3), and any other documents, materials, or other information, including but not limited to all working papers, and copies thereof, created, produced, obtained by, or disclosed to the commissioner or any other person in connection with such report.

(5) Any documents, materials, data, or other information submitted by a company under subsection 15, collectively known as "experience data" or "experience materials", and any other documents, materials, data, or other information, including but not limited to all working papers, and copies thereof, created or produced in connection with such experience data, in each case that includes any potentially company-identifying or personally identifiable information, that is provided to or obtained by the commissioner, together with any "experience data" or "experience materials", and any other documents, materials, data, or other information, including but not limited to all working papers, and copies thereof,

created, produced, obtained by, or disclosed to the commissioner or any other person in connection with such experience data or experience materials.

b. Privilege for, and confidentiality of, confidential information.

(1) Except as provided in this subsection, a company's confidential information is confidential by law and privileged, and shall not be subject to chapter 22, shall not be subject to subpoena, and shall not be subject to discovery or admissible in evidence in any private civil action; provided, however, that the commissioner is authorized to use the confidential information in the furtherance of any regulatory or legal action brought against the company as a part of the commissioner's official duties.

(2) Neither the commissioner nor any person who received confidential information while acting under the authority of the commissioner shall be permitted or required to testify in any private civil action concerning any confidential information.

(3) In order to assist in the performance of the commissioner's duties, the commissioner may share confidential information as follows:

(a) With other state, federal, or international regulatory agencies and with the NAIC and its affiliates and subsidiaries.

(b) In the case of confidential information specified in paragraph "a", subparagraphs (1) and (4) only, with the actuarial board for counseling and discipline or its successor upon request stating that the confidential information is required for the purpose of professional disciplinary proceedings, and with state, federal, and international law enforcement officials.

(c) The sharing of confidential information under subparagraph division (a) or (b) requires that the recipient of the confidential information agrees, and has the legal authority to agree to maintain the confidentiality and privileged status of such documents, materials, data, and other information in the same manner and to the same extent as required for the commissioner.

(4) The commissioner may receive documents, materials, data, and other information, including otherwise confidential and privileged documents, materials, data, or information, from the NAIC and its affiliates and subsidiaries, from regulatory or law enforcement officials of other foreign or domestic jurisdictions, and from the actuarial board for counseling and discipline, or its successor, and shall maintain as confidential or privileged any documents, materials, data, or other information received with notice or the understanding that it is confidential or privileged under the laws of the jurisdiction that is the source of the documents, materials, data, or other information.

(5) The commissioner may enter into agreements governing the sharing and use of information consistent with this paragraph "b".

(6) No waiver of any applicable privilege or claim of confidentiality in the confidential information shall occur as a result of disclosure to the commissioner under this subsection or as a result of sharing as authorized in subparagraph (3).

(7) A privilege established under the law of any state or jurisdiction that is substantially similar to the privilege established in this paragraph "b" shall be available and enforced in any proceeding in, and in any court of, this state.

(8) For the purposes of this subsection, "regulatory agency", "law enforcement agency", and the "NAIC", include but are not limited to their employees, agents, consultants, and contractors.

c. Sharing of confidential information. Notwithstanding paragraph "b", any confidential information specified in paragraph "b" may be shared as follows:

(1) May be subject to subpoena for the purpose of defending an action seeking damages from the appointed actuary submitting the related memorandum in support of an opinion submitted under subsection 2 or a principle-based valuation report developed under subsection 14, paragraph "b", subparagraph (3), by reason of an action required by this section or by rules promulgated under this section.

(2) May otherwise be released by the commissioner with the written consent of the company.

(3) Once any portion of a memorandum in support of an opinion submitted under subsection 2 or a principle-based valuation report developed under subsection 14, paragraph "b", subparagraph (3), is cited by a company in its marketing or is publicly volunteered to or before a governmental agency other than a state insurance department or is released by the

company to the news media, all portions or² such memorandum or report shall no longer be confidential information.

NEW SUBSECTION. 17. *Single state exemption.*

a. The commissioner may exempt specific product forms or product lines of a domestic company that is licensed and doing business only in this state from the requirements of subsection 13 provided that all of the following have occurred:

(1) The commissioner has issued an exemption in writing to the company and has not subsequently revoked the exemption in writing.

(2) The company computes reserves using assumptions and methods used prior to the operative date of the valuation manual in addition to any requirements established by the commissioner and promulgated by rule.

b. For any company granted an exemption under this subsection, subsections 2 through 12 shall be applicable. With respect to any company applying this exemption, any reference to subsection 13 found in subsections 2 through 12 shall not be applicable.

Sec. 10. Section 508.37, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 01. As used in this section, “operative date of the valuation manual” means the same as provided in section 508.36, subsection 13.

Sec. 11. Section 508.37, subsection 6, paragraph h, subparagraph (6), Code 2014, is amended to read as follows:

(6) Any For policies issued prior to the operative date of the valuation manual, any commissioners’ standard ordinary mortality tables adopted after 1980 by the national association of insurance commissioners and approved by rule adopted by the commissioner for use in determining the minimum nonforfeiture standard may be substituted for the Commissioners 1980 Standard Ordinary Mortality Table with or without Ten-Year Select Mortality Factors or for the Commissioners 1980 Extended Term Insurance Table.

Sec. 12. Section 508.37, subsection 6, paragraph h, Code 2014, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (07) For policies issued on or after the operative date of the valuation manual, the valuation manual shall provide the commissioners’ standard mortality table for use in determining the minimum forfeiture standard that may be substituted for the Commissioners’ 1980 Standard Ordinary Mortality Table with or without Ten-Year Select Mortality Factors or for the Commissioners’ 1980 Extended Term Insurance Table. If the commissioner approves by rule the Commissioners’ Standard Ordinary Mortality Table adopted by the national association of insurance commissioners for use in determining the minimum nonforfeiture standard for policies or contracts issued on or after the operative date of the valuation manual, then that minimum nonforfeiture standard supersedes the minimum nonforfeiture standard provided by the valuation manual.

Sec. 13. Section 508.37, subsection 6, paragraph h, Code 2014, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (8) For policies issued on or after the operative date of the valuation manual, the valuation manual shall provide the Commissioners Standard Mortality Table for use in determining the minimum nonforfeiture standard that may be substituted for the Commissioners 1961 Standard Industrial Mortality Table or the Commissioners 1961 Industrial Extended Term Insurance Table. If the commissioner approves by regulation³ any Commissioners Standard Industrial Mortality Table adopted by the national association of insurance commissioners for use in determining the minimum nonforfeiture standard for policies issued on or after the operative date of the valuation manual, then that minimum nonforfeiture standard supersedes the minimum nonforfeiture standard provided by the valuation manual.

² See chapter 1141, §24 herein

³ See chapter 1141, §25 herein

Sec. 14. Section 508.37, subsection 6, paragraph i, Code 2014, is amended to read as follows:

i. The nonforfeiture interest rate is defined as follows:

(1) For policies issued prior to the operative date of the valuation manual, the nonforfeiture interest rate per annum for any policy issued in a particular calendar year shall be equal to one hundred twenty-five percent of the calendar year statutory valuation interest rate for the policy as defined in section 508.36, rounded to the nearest one quarter of one percent, provided, however, that the nonforfeiture interest rate shall not be less than four percent.

(2) For policies issued on or after the operative date of the valuation manual, the nonforfeiture interest rate per annum for any policy issued in a particular calendar year shall be provided by the valuation manual.

Sec. 15. **APPLICABILITY.** This Act applies on and after the operative date of the valuation manual as provided in section 508.36, as amended in this Act.

Approved March 26, 2014

CHAPTER 1021

PROBATE — WITNESSES TO WILLS, DISTRIBUTION BY AFFIDAVIT, AND CLAIMS OF PERSONAL REPRESENTATIVES

S.F. 2169

AN ACT relating to wills including witness testimony, distribution of property, and claims of personal representatives, and including retroactive and other applicability provisions.

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

Section 1. Section 633.295, Code 2014, is amended to read as follows:

633.295 Testimony of witnesses.

The proof may be made by the oral or written testimony of one or more of the subscribing witnesses to the will. If such testimony is in writing, it shall be substantially in the following form executed and sworn to before or after the death of the decedent:

In the District Court of Iowa

In and for County

In the Matter of the Estate of

....., Deceased

Probate No.

Testimony of Subscribing

Witness on Probate of Will.

State of)

..... County) ss

I,, being first duly sworn, state:

I reside in the County of, State of; I knew the identity of the testator on the day of (month), (year), the date of the instrument, the original or exact reproduction of which is attached hereto, now shown to me, and purporting to be the last will and testament of the said, ~~deceased~~; I am one of the subscribing witnesses to said instrument; at the said date of said instrument, I knew the identity of, the other subscribing witness; that said instrument was exhibited to me and to the other subscribing witness by the testator, who declared

the same to be the testator’s last will and testament, and was signed by the testator at, in the County of, State of, on the date shown in said instrument, in the presence of myself and the other subscribing witness; and the other subscribing witness and I then and there, at the request of the testator, in the presence of said testator and in the presence of each other, subscribed our names thereto as witnesses.

.....
Name of witness

.....
Address

Subscribed and sworn to before me this day of (month), (year)

(Stamp)

.....
Notary Public in and for
the State of

Sec. 2. Section 633.356, Code 2014, is amended to read as follows:

633.356 Distribution of property by affidavit.

1. When the gross value of the decedent’s personal property that would otherwise be distributed by will or intestate succession ~~does not exceed~~ is or has been, at any time since the decedent’s death, twenty-five thousand dollars or less and there is no real property or the real property passes to persons exempt from inheritance tax ~~pursuant to section 450.9~~ as joint tenants with right full rights of survivorship, and if forty days have elapsed since the death of the decedent, ~~the a successor of the decedent~~ as defined in subsection 2 may, by filing furnishing an affidavit prepared pursuant to subsection 3 or 8, and without procuring letters of appointment, do any of the following with respect to one or more ~~particular~~ items of such personal property:

- a. Receive any ~~particular~~ item of tangible personal property of the decedent.
- b. Have any evidence of a debt, obligation, interest, right, security, or chose in action belonging to the decedent transferred.
- c. Collect the proceeds from any life insurance policy or any other item of property for which a beneficiary has not been designated.

2. “~~Successor of the decedent~~” means:

- a. If the decedent died testate, the reasonably ascertainable beneficiary or beneficiaries who succeeded to the ~~particular~~ item of property ~~of the decedent~~ under the decedent’s will. For the purposes of this subsection the trustee of a trust created during the decedent’s lifetime is a beneficiary under the decedent’s will if the trust succeeds to the ~~particular item~~ of property under the decedent’s will.
- b. If the decedent died intestate, the reasonably ascertainable person or persons who succeeded to the ~~particular item~~ of property ~~of the decedent~~ under the laws of intestate succession of this state.
- c. If the decedent received medical assistance benefits from the state, the Iowa Medicaid agency that provided the benefits is a successor pursuant to subsection 8.

3. a. To collect money, receive tangible personal property, or have evidences of intangible personal property transferred under this ~~chapter section,~~ the a successor of the decedent shall furnish to the holder of the decedent’s property an affidavit under penalty of perjury stating all of the following:

- (1) The decedent’s name, social security number, and ~~the date and place of the decedent’s death.~~
- (2) That at least forty days have elapsed since the death of the decedent, as shown by an attached certified copy of the death certificate of the decedent.

(3) That the gross value of the decedent’s personal property that would otherwise be distributed by will or intestate succession ~~does not exceed~~ is, or has been at any time since the decedent’s death, twenty-five thousand dollars or less and there is no real property or the real property passes to persons exempt from inheritance tax ~~pursuant to section 450.9~~ as joint tenants with right full rights of survivorship.

(4) A general description of the property of the decedent that is to be paid, transferred, or delivered to or for the benefit of each successor.

(5) The name, address, and social security tax identification number of the successor of the decedent to the described property and relationship to the decedent of each successor, and whether the any successor is under a legal disability.

(6) If applicable pursuant to subsection 2, paragraph "a", that the attached copy of the decedent's will is the last will of the decedent and has been admitted to probate or otherwise filed in delivered to the office of a clerk of the district court in accordance with Iowa law.

(7) That no persons other than those the successors listed in the affidavit have a right to the interest of the decedent in the described property.

(8) That the affiant requests that the described property be paid, delivered, or transferred to the successors of the decedent to the described property or for the benefit of each successor.

(9) That the affiant affirms under penalty of perjury that the affidavit is true and correct.

b. More than one person If there are two or more successors, any of the successors may execute an affidavit under this subsection.

4. a. If the decedent had evidence of ownership of the property described in the affidavit and the holder of the property would have the right to require presentation of the evidence of ownership before the duty of the holder to pay, deliver, or transfer the property to the decedent would have arisen, the evidence of the ownership, if available, shall be presented with the affidavit to the holder of the decedent's property.

b. If the evidence of ownership is not presented to the holder of the property, the holder may require, as a condition for the payment, delivery, or transfer of the property, that the successor affiant provide the holder with a bond in a reasonable amount determined by the holder to be sufficient to indemnify the holder against all liability, claims, demands, loss, damages, costs, and expenses that the holder may incur or suffer by reason of the payment, delivery, or transfer of the property. This subsection does not preclude the holder and the successor affiant from dispensing with the requirement that a bond be provided, and instead entering into an agreement satisfactory to the holder concerning the duty of the successor affiant to indemnify the holder.

c. Judgments rendered by any court in this state and mortgages belonging to a decedent whose personal property is being distributed pursuant to this section may, without prior order of court, be released, discharged, or assigned, in whole or in part, as to any particular property, and deeds may be executed in performance of real estate contracts entered into by the decedent, where an affidavit made pursuant to subsection 3 or 8 is filed in the office of the county recorder of the county wherein any judgment, mortgage, or real estate contract appears of record.

5. Reasonable proof of the identity of each successor of the decedent seeking distribution by virtue of the affidavit shall be provided to the satisfaction of the holder of the decedent's property.

6. a. If the requirements of this section are satisfied:

(1) The property described in the affidavit shall be paid, delivered, or transferred to the or for the benefit of each successor of the decedent's interest in the property.

(2) A transfer agent of a security described in the affidavit shall change registered ownership on the books of the corporation from the decedent to the person listed on the affidavit as the or for the benefit of each successor of the decedent's interest.

(3) The holder of the property may return the attached certified copy of the decedent's death certificate to the affiant.

b. If the holder of the decedent's property refuses to pay, deliver, or transfer any property or evidence thereof to or for the benefit of the successor of the decedent within a reasonable time, the a successor may recover the property or compel its payment, delivery, or transfer in an action brought for that purpose against the holder of the property. If an action is brought against the holder under this subsection, the court shall award attorney's attorney fees to the person bringing the action if the court finds that the holder of the decedent's property acted unreasonably in refusing to pay, deliver, or transfer the property to or for the person benefit of the successor as required by this subsection.

7. a. If the requirements of this section are satisfied, receipt by the holder of the decedent's property of the affidavit under subsection 3 or 8 constitutes sufficient acquittance for the

payment of money, delivery of property, or transferring the registered ownership of property pursuant to this ~~chapter section~~ and discharges the holder from any further liability with respect to the money or property. The holder may rely in good faith on the statements in the affidavit and has no duty to inquire into the truth of any statement in the affidavit.

b. If the requirements of this section are satisfied, the holder is not liable for any debt owed by the decedent by reason of paying money, delivering property, or transferring registered ownership of property pursuant to this ~~chapter section~~. If an action is brought against the holder under this section, the court shall award attorney fees to the holder if the court finds that the holder acted reasonably in paying, delivering, or transferring the property as required by this section.

8. ~~a. When a deceased distributee is entitled to money or property claimed in an affidavit presented under this section with respect to a deceased person whose estate is being administered in this state, the personal representative of the person whose estate is being administered shall present the affidavit to the court in which the estate is being administered. The court shall direct the personal representative to pay the money or deliver the property to the person identified by the affidavit as the successor of the deceased distributee to the extent that the court determines that the deceased distributee was entitled to the money or property under the will or the laws of intestate succession. If an affidavit, executed under this section for a deceased distributee of an estate being administered in this state, is filed with the clerk of the district court in which the estate is being administered, the court shall direct the personal representative to pay the money or deliver the property to or for the benefit of each successor to the extent the court determines that the deceased distributee would have been entitled to money or property of the estate.~~

b. When the department of human services is entitled to money or property of a decedent pursuant to section 249A.53, subsection 2, and no affidavit has been presented by a successor of the decedent as defined in subsection 2, paragraph "a" or "b", within ninety days of the date of the decedent's death, the funds in the account or other property, up to the amount of the claim of the department, shall be paid to the department upon presentation by the department or an entity designated by the department of an affidavit to the holder of the decedent's property. Such affidavit shall include the information specified in subsection 3, except that the department may submit proof of payment of funeral expenses as verification of the decedent's death instead of a certified copy of the decedent's death certificate. The amount of the department's claim shall also be included in the affidavit, which shall entitle the department to receive the funds as a successor of the decedent. The department shall issue a refund within sixty days to any claimant with a superior priority pursuant to section 633.425, if notice of such claim is given to the department, or to the entity designated by the department to receive notice, within one year of the department's receipt of funds. This paragraph shall apply to funds or property of the decedent transferred to the custody of the treasurer of state as unclaimed property pursuant to chapter 556.

9. The procedure provided by this section may be used only if no administration of the decedent's estate is pending.

10. Upon receipt of an affidavit under subsection 3 and reasonable proof under subsection 5 of the identity of each successor seeking distribution by virtue of the affidavit, the holder of the property shall disclose to the affiant whether the value of the property held by the holder is, or has been at any time since the decedent's death, twenty-five thousand dollars or less. An affidavit furnished for the purpose of determining whether the value of the property is, or has been at any time since the decedent's death, twenty-five thousand dollars or less need not contain the language required under subsection 3, paragraph "a", subparagraph (3), but shall state that the affiant reasonably believes that the gross value of the decedent's personal property that would otherwise be distributed by will or intestate succession is, or has been at any time since the decedent's death, twenty-five thousand dollars or less and there is no real property or the real property passes to persons exempt from inheritance tax as joint tenants with full rights of survivorship.

Sec. 3. Section 633.432, Code 2014, is amended to read as follows:

633.432 Allowance or disallowance of claim of personal representative.

1. The A temporary administrator appointed pursuant to section 633.431 shall, after upon investigation, file a report with the court recommending the allowance or disallowance of such a claim filed pursuant to section 633.431. The recommendation may, but need not, include information on the substantive merits of allowing or disallowing the claim. The recommendation shall include a statement that, upon investigation, a legitimate dispute either does or does not exist as to such a claim.

2. Unless the court allows the claim, it the claim shall then be disposed of as a contested claim in accordance with the provisions of sections 633.439 to 633.448.

Sec. 4. 2013 Iowa Acts, chapter 33, section 9, is amended to read as follows:

SEC. 9. APPLICABILITY.

1. The sections of this Act amending sections 633.273A, and 633.279, and ~~633.295~~ apply to estates of decedents dying on or after July 1, 2013.

1A. The section of this Act amending section 633.295 applies to wills executed on or after July 1, 2013.

2. The sections of this Act amending sections 633.290 and 635.1 apply to petitions filed on or after July 1, 2013.

3. The section of this Act amending section 633.575 applies to all judicial proceedings held on or after July 1, 2013, in which an order for the appointment of a conservatorship is sought or has been issued.

4. The section of this Act amending section 633A.4504 applies retroactively to all reports and accountings provided by a trustee, unless an exception applies, to one year from July 1, 2000.

Sec. 5. **APPLICABILITY.** The section of this Act amending section 633.295 applies to wills executed on or after July 1, 2014.

Sec. 6. **RETROACTIVE APPLICABILITY.** The section of this Act amending 2013 Iowa Acts, chapter 33, section 9, is applicable retroactively to July 1, 2013.

Approved March 26, 2014

CHAPTER 1022

DRAINAGE OR LEVEE DISTRICT CONSTRUCTION, REPAIRS, OR IMPROVEMENTS — FINANCING

S.F. 2191

AN ACT relating to financing work within drainage or levee districts.

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

Section 1. Section 468.100, Code 2014, is amended to read as follows:

468.100 Monthly estimate — payment.

1. The supervising engineer shall, on or before the tenth day of each calendar month, furnish the contractor and file with the auditor estimates for work done during the preceding calendar month under the contract on each section, and the auditor shall at once draw warrants in favor of such contractor on the drainage funds of the district or give the contractor an order directing the county treasurer to deliver to the contractor or contractors improvement certificates, or drainage bonds as the case may be, for ninety percent of the estimate on work done. Such monthly estimates shall remain on file in the office of the auditor as a part of the permanent records of the district to which they relate. Drainage warrants, bonds, or improvement certificates when so issued shall be in such amounts as the auditor determines, not however, in amounts in excess of ~~one~~ five thousand dollars.

2. All of the provisions of this section shall, when applicable, apply to repair work and improvement work in the same force and effect as to original construction.

Sec. 2. Section 468.291, Code 2014, is amended to read as follows:

468.291 Monthly estimate — payment.

The engineer in charge of the work shall furnish the contractor a monthly statement estimating the amount of work done on each section and in each county. A duplicate copy of the statement shall be filed with the auditor of each county where the work is done. When the auditor files the statement, the auditor shall draw a warrant for the contractor or give the contractor an order directing the treasurer to deliver to the contractor improvement certificates or drainage bonds, as the case may be, in favor of the contractor for ninety percent of the amount due from the auditor's county. Drainage warrants, bonds, or improvement certificates when so issued shall be in such amounts as the auditor determines, but shall not be in amounts in excess of ~~one~~ five thousand dollars.

Approved March 26, 2014

CHAPTER 1023

MOTORIZED BICYCLES — DEFINITION — MAXIMUM SPEED

S.F. 2192

AN ACT relating to the definition of motorized bicycle.

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

Section 1. Section 321.1, subsection 40, paragraph b, Code 2014, is amended to read as follows:

b. "Motorized bicycle" means a motor vehicle having a saddle or a seat for the use of a rider, designed to travel on not more than three wheels in contact with the ground, and not capable of operating at a speed in excess of ~~thirty~~ thirty-nine miles per hour on level ground unassisted by human power.

Approved March 26, 2014

CHAPTER 1024

BUSINESS CORPORATIONS — VOTING TRUSTS, SHAREHOLDER AGREEMENTS, AND FINANCIAL STATEMENTS OR REPORTS

S.F. 2200

AN ACT relating to the Iowa business corporation Act by removing limitations imposed on shareholders making long-term arrangements affecting the affairs of the corporation, and by providing for the delivery of financial information to shareholders.

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

DIVISION I
VOTING TRUSTS AND
SHAREHOLDER AGREEMENTS

Section 1. Section 490.730, Code 2014, is amended to read as follows:

490.730 Voting trusts.

1. One or more shareholders may create a voting trust, conferring on a trustee the right to vote or otherwise act for them, by signing an agreement setting out the provisions of the trust, which may include anything consistent with its purpose, and transferring their shares to the trustee. When a voting trust agreement is signed, the trustee ~~shall~~ must prepare a list of the names and addresses of all voting trust beneficial ~~owners of beneficial interests in the trust~~, together with the number and class of shares each transferred to the trust, and deliver copies of the list and agreement to the corporation's principal office.

2. A voting trust becomes effective on the date the first shares subject to the trust are registered in the trustee's name. ~~A voting trust is valid for not more than ten years after its effective date unless extended under subsection 3.~~

3. ~~All or some of the parties to a voting trust may extend it for additional terms of not more than ten years each by signing an extension agreement and obtaining the voting trustee's written consent to the extension. An extension is valid for ten years from the date the first shareholder signs the extension agreement. The voting trustee must deliver copies of the extension agreement and list of beneficial owners to the corporation's principal office. An extension agreement binds only those parties signing it. Limits, if any, on the duration of a voting trust shall be as set forth in the voting trust. A voting trust that became effective between December 31, 1989, and June 30, 2014, both dates inclusive, remains governed by the provisions of this section then in effect, unless the voting trust is amended to provide otherwise by unanimous agreement of the parties to the voting trust.~~

Sec. 2. Section 490.732, subsection 2, paragraph c, Code 2014, is amended by striking the paragraph.

Sec. 3. Section 490.732, Code 2014, is amended by adding the following new subsection:
NEW SUBSECTION. 8. Limits, if any, on the duration of an agreement authorized by this section shall be as set forth in the agreement. An agreement that became effective between January 1, 2003, and June 30, 2014, both dates inclusive, unless the agreement provided otherwise, remains governed by the provisions of this section then in effect.

DIVISION II
FINANCIAL STATEMENTS FOR SHAREHOLDERS

Sec. 4. Section 490.1620, Code 2014, is amended to read as follows:

490.1620 Financial statements for shareholders.

1. ~~A~~ Except as provided in subsection 4, a corporation shall deliver prepare and make available to its shareholders, as provided in subsection 3, annual financial statements, which may be consolidated or combined statements of the corporation and one or more of its subsidiaries, as appropriate, that include a balance sheet as of the end of the fiscal year, an income statement for that year, and a statement of changes in shareholders' equity for the year unless that information appears elsewhere in the financial statements. If financial statements are prepared for the corporation on the basis of generally accepted accounting principles, the annual financial statements must also be prepared on that basis.

2. If the annual financial statements are reported upon by a public accountant, the report must accompany them. If not, the statements must be accompanied by a statement of the president or the person responsible for the corporation's accounting records which does all of the following:

a. States such person's reasonable belief whether the statements were prepared on the basis of generally accepted accounting principles and, if not, describing the basis of preparation.

b. Describes any respects in which the statements were not prepared on a basis of accounting consistent with the statements prepared for the preceding year.

3. Within one hundred twenty days after the close of each fiscal year, the corporation shall send deliver the annual financial statements described in subsections 1 and 2 to each any person who was a shareholder of the corporation at the end of such fiscal year. Thereafter, on written request from a shareholder to whom the statements were not sent delivered, the corporation shall send deliver to the shareholder the latest financial statements. ~~A public~~ The corporation may fulfill its ~~responsibilities~~ obligation to deliver the financial statements under this section this subsection by any of the following methods:

a. By any means authorized under section 490.141.

b. By making the financial statements available to a shareholder via internet access without charge notwithstanding the lack of consent otherwise required by section 490.141, subsection 10, paragraph "b" and by notifying the shareholder of instructions for access.

c. If the corporation is a public corporation, by delivering the specified financial statements, or otherwise making them available, in any manner permitted by the applicable rules and regulations of the United States securities and exchange commission.

d. If the corporation is not a public corporation, by filing annual financial reports in compliance with state or federal law, provided that such reports meet all the following requirements:

(1) Contain a balance sheet as of the end of the fiscal year and an income statement for that fiscal year.

(2) Are required by state or federal law to be filed with a state or federal agency within one hundred twenty days after the close of each fiscal year.

(3) Are available to the public, including via internet access, without charge.

4. A corporation with fewer than one hundred shareholders as of the end of the corporation's fiscal year, or that operates on a cooperative basis as defined under 26 U.S.C. §1381, shall be excused from complying with this section if the corporation prepares annual financial statements, which may be consolidated or combined statements of the corporation and one or more of its subsidiaries, as appropriate, that include a balance sheet as of the end of the fiscal year and an income statement for that fiscal year. Upon written request from a shareholder, the corporation shall, at its expense, deliver to the shareholder the requested financial statements as provided in subsection 3, paragraph "a" or "b". If the annual financial statements are reported upon by a public accountant, the report must accompany them.

Approved March 26, 2014

CHAPTER 1025

SPECIAL MINOR'S DRIVER'S LICENSES — EXTRACURRICULAR ACTIVITIES AND VEHICLE REFUELING

S.F. 2228

AN ACT allowing a person with a special minor's license to drive to a school for the purpose of participating in extracurricular activities conducted under a sharing agreement with the student's school of enrollment.

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

Section 1. Section 321.194, subsection 1, paragraph a, Code 2014, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (1A) During the hours of 5:00 a.m. to 10:00 p.m. over the most direct and accessible route between the licensee's residence or school of enrollment and a school that is not the student's school of enrollment for the purpose of participating in extracurricular activities conducted under a sharing agreement with the student's school of enrollment.

Sec. 2. Section 321.194, subsection 1, paragraph a, subparagraph (2), Code 2014, is amended to read as follows:

(2) To a service station for the purpose of refueling, so long as the service station is the station closest to the route the licensee is traveling on under subparagraph (1) or (1A).

Approved March 26, 2014

CHAPTER 1026

NONSUBSTANTIVE CODE CORRECTIONS

S.F. 2240

AN ACT relating to nonsubstantive code corrections.

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

DIVISION I MISCELLANEOUS CHANGES

Section 1. Section 2.10, subsection 5, Code 2014, is amended to read as follows:

5. a. In addition to the salaries and expenses authorized by this section, a member of the general assembly shall be paid a per diem, and necessary travel and actual expenses incurred in attending meetings for which per diem or expenses are authorized by law for members of the general assembly who serve on statutory boards, commissions, or councils, and for standing or interim committee or subcommittee meetings subject to the provisions of section 2.14, or when on authorized legislative business when the general assembly is not in session. However, if a member of the general assembly is engaged in authorized legislative business at a location other than at the seat of government during the time the general assembly is in session, payment may be made for the actual transportation and lodging costs incurred because of the business. Such per diem or expenses shall be paid promptly from funds appropriated pursuant to section 2.12.

b. For purposes of this section, “*per diem*” means the maximum amount generally allowable to employees of the executive branch of the federal government for per diem while away from home at the seat of government.

Sec. 2. Section 2.48, subsection 4, Code 2014, is amended to read as follows:

4. Subsequent additional review. A tax expenditure or incentive reviewed pursuant to subsection 3 shall be reviewed again not more than five years after the tax expenditure or incentive was most recently reviewed.

Sec. 3. Section 8.6, subsection 17, paragraphs c and d, Code 2014, are amended to read as follows:

c. (1) To establish, by rule, a customer council responsible for overseeing the services provided solely by the department of administrative services. The rules adopted shall provide for all of the following:

(+) (a) The method of appointment of members to the council by the governmental entities required to receive the services.

(-) (b) The duties of the customer council which shall be as follows:

(a) (i) Annual review and approval of the department of administrative services’ business plan regarding services provided solely by the department of administrative services.

(b) (ii) Annual review and approval of the procedure for resolving complaints concerning services provided by the department of administrative services.

(e) (iii) Annual review and approval of the procedure for setting rates for the services provided solely by the department of administrative services.

~~(3)~~ (c) A process for receiving input from affected governmental entities as well as for a biennial review by the customer council of the determinations made by the department of which services are funded by an appropriation to the department of administrative services and which services are funded by the governmental entities receiving the service, including any recommendations as to whether the department of administrative services shall be the sole provider of a service funded by the governmental entities receiving the service. The department, in consultation with the department of administrative services, may change the determination of a service if it is determined that the change is in the best interests of those governmental entities receiving the service.

~~d.~~ (2) If a service to be provided may also be provided to the judicial branch and legislative branch, then the rules shall provide that the chief justice of the supreme court may appoint a member to the customer council, and the legislative council may appoint a member from the senate and a member from the house of representatives to the customer council, in their discretion.

Sec. 4. Section 10A.104, subsection 10, Code 2014, is amended to read as follows:

10. Enter into and implement agreements or compacts between the state of Iowa and Indian tribes located in the state which are entered into under the authority of the Indian Gaming Regulatory Act (~~25, 25 U.S.C. §2701 et seq.~~) seq. The agreements or compacts shall contain provisions intended to implement the policies and objectives of the Indian Gaming Regulatory Act.

Sec. 5. Section 10A.105, subsection 3, Code 2014, is amended to read as follows:

3. The state shall maintain records and materials related to an agreement or compact entered into pursuant to the Indian Gaming Regulatory Act (~~25, 25 U.S.C. §2701 et seq.~~) seq., as confidential records if confidentiality is required by the terms of the agreement or compact.

Sec. 6. Section 13B.4B, subsection 2, paragraph b, unnumbered paragraph 1, Code 2014, is amended to read as follows:

Summary claims data may be released if the data ~~contains no~~ does not contain information that is required to be kept confidential pursuant to an attorney's obligations under the Iowa rules of professional conduct. Such summary data may include:

Sec. 7. Section 15J.2, subsection 13, Code 2014, is amended to read as follows:

13. "Substantially improved" means that the cost of the improvements ~~are~~ is equal to or ~~exceed~~ exceeds fifty percent of the assessed value of the property, excluding the land, prior to such improvements.

Sec. 8. Section 16.1, subsection 1, paragraph x, Code 2014, is amended to read as follows:

x. "Low or moderate income families" means families who cannot afford to pay enough to cause private enterprise in their locality to build an adequate supply of decent, safe, and sanitary dwellings for their use, and also includes, but is not limited to, ~~(1) elderly~~ the following:

(1) Elderly families, families in which one or more persons are persons with disabilities, lower income families and very low income families, ~~and (2) families.~~

(2) Families purchasing or renting qualified residential housing.

Sec. 9. Section 16.2A, subsection 1, Code 2014, is amended to read as follows:

1. A title guaranty division is created within the authority. The powers of the division relating to the issuance of title guaranties are vested in and shall be exercised by a division board of five members appointed by the governor subject to confirmation by the senate. The membership of the division board shall include an attorney, an abstractor, a real estate broker, a representative of a mortgage lender, and a representative of the housing development industry. The executive director of the authority shall appoint an attorney as director of the title guaranty division, who shall serve as an ex officio member of the division board. The appointment of and compensation for the division director are exempt from the merit system provisions of chapter 8A, subchapter IV.

Sec. 10. Section 24.9, Code 2014, is amended to read as follows:

24.9 Filing estimates — notice of hearing — amendments.

1. a. Each municipality shall file with the secretary or clerk thereof the estimates required to be made in sections 24.3 to 24.8, at least twenty days before the date fixed by law for certifying the same to the levying board and shall forthwith fix a date for a hearing thereon, and shall publish such estimates and any annual levies previously authorized as provided in section 76.2, with a notice of the time when and the place where such hearing shall be held not less than ten nor more than twenty days before the hearing. Provided that in municipalities of less than two hundred population such estimates and the notice of hearing thereon shall be posted in three public places in the district in lieu of publication. For any other municipality such publication shall be in a newspaper published therein, if any, if not, then in a newspaper of general circulation therein.

~~For any other municipality such publication shall be in a newspaper published therein, if any, if not, then in a newspaper of general circulation therein.~~

b. The department of management shall prescribe the form for public hearing notices for use by municipalities.

2. Budget estimates adopted and certified in accordance with this chapter may be amended and increased as the need arises to permit appropriation and expenditure during the fiscal year covered by the budget of unexpended cash balances on hand at the close of the preceding fiscal year and which cash balances had not been estimated and appropriated for expenditure during the fiscal year of the budget sought to be amended, and also to permit appropriation and expenditure during the fiscal year covered by the budget of amounts of cash anticipated to be available during the year from sources other than taxation and which had not been estimated and appropriated for expenditure during the fiscal year of the budget sought to be amended. Such amendments to budget estimates may be considered and adopted at any time during the fiscal year covered by the budget sought to be amended, by filing the amendments and upon publishing them and giving notice of the public hearing in the manner required in this section. Within ten days of the decision or order of the certifying or levying board, the proposed amendment of the budget is subject to protest, hearing on the protest, appeal to the state appeal board and review by that body, all in accordance with sections 24.27 to 24.32, so far as applicable. A local budget shall be amended by May 31 of the current fiscal year to allow time for a protest hearing to be held and a decision rendered before June 30. An amendment of a budget after May 31 which is properly appealed but without adequate time for hearing and decision before June 30 is void. Amendments to budget estimates accepted or issued under this section are not within section 24.14.

Sec. 11. Section 28E.24, Code 2014, is amended to read as follows:

28E.24 Revenue and tax levies.

1. a. The county board of supervisors shall certify to the public safety commission the amount of revenue from the county general fund credited to the unincorporated area in the district based upon an average of revenues raised for law enforcement purposes in the unincorporated area for the three previous years. The public safety commission shall subtract this amount from the amount of revenue to be contributed by the unincorporated area. The difference is the amount of additional revenue needed for unified law enforcement purposes.

b. In addition, the county board of supervisors and the city council of each city in the district shall certify to the public safety commission the amounts of revenue from the county and from the city general fund credited to each city in the district based upon an average of revenues raised for law enforcement purposes in each city for the three previous years. The public safety commission shall subtract the total of these amounts from the amount of revenue to be contributed by each city respectively. The difference for each city is the amount of additional revenue needed for unified law enforcement purposes.

2. The county board of supervisors and the council of each city located within the district shall review the proposed budget and upon the approval of the budget by the board of supervisors and all city councils in the district, each governing body shall determine the source of the additional revenue needed for unified law enforcement purposes. If the tax levy is approved as the source of revenue, the governing body shall certify to the county

auditor the amount of revenue to be raised from the tax levy in either the unincorporated area of the district or a city in the district.

3. If the tax rate in any of the cities or the unincorporated area exceeds the limitations prescribed in section 28E.22, the public safety commission shall revise the budget to conform with the tax limitations.

4. The county board of supervisors and the city council of each city in the district shall deposit in the public safety fund the amounts of revenue certified to the public safety commission in this section based upon an average of revenues raised for law enforcement purposes for the three previous years.

5. If the average of revenues raised for law enforcement purposes in the unincorporated area or a city for the previous three years exceeds the amount of revenue needed for unified law enforcement purposes, the unincorporated area or city is only required to contribute the amount of revenue needed.

6. Taxes collected pursuant to the tax levies and other moneys received from the county and cities in the district shall be placed in a public safety fund and used only for the operation of the district. Any unencumbered funds remaining in the fund at the end of a fiscal year shall carry over to the next fiscal year and may be used for the operation of the district.

Sec. 12. Section 49.7, Code 2014, is amended to read as follows:

49.7 Reprecincting schedule and filing requirements.

1. Where reprecincting is necessary, city councils and county boards of supervisors or the temporary county redistricting commission shall make any necessary changes in precincts as soon as possible after the redistricting of congressional and legislative districts becomes law.

2. *a.* City councils shall complete any changes in precinct and ward boundaries necessary to comply with sections 49.3 and 49.5 not later than sixty days after the redistricting of congressional and legislative districts becomes law, or September 1 of the year immediately following each year in which the federal decennial census is taken, whichever is later. Different compliance dates may be set by the general assembly by joint resolution.

b. County boards of supervisors or the temporary county redistricting commission shall complete any changes in precinct and supervisor district boundaries necessary to comply with sections 49.3, 49.4, and 331.209 not later than ninety days after the redistricting of congressional and legislative districts becomes law, or October 15 of the year immediately following each year in which the federal decennial census is taken, whichever is later. Different compliance dates may be set by the general assembly by joint resolution.

3. Each county board of supervisors or the temporary county redistricting commission and city council shall immediately notify the state commissioner and the commissioner when the boundaries of election precincts are changed, and shall provide a map showing the new boundary lines. Each county board or the temporary county redistricting commission and city council shall certify to the state commissioner the populations of the new election precincts or retained election precincts as determined by the latest federal decennial census. Materials filed with the state commissioner shall be postmarked no later than the deadline specified in this section.

4. If the state commissioner determines that a county board or the temporary county redistricting commission or city council has failed to make the required changes by the dates specified by this section, the state commissioner shall make or cause to be made the necessary changes as soon as possible. The state commissioner shall assess to the county or city, as the case may be, the expenses incurred in making the necessary changes. The state commissioner may request the services of personnel and materials available to the legislative services agency to assist the state commissioner in making required changes in election precincts which become the state commissioner's responsibility.

5. Precinct boundaries shall become effective on January 15 of the second year following the year in which the census was taken and shall be used for all subsequent elections. Precinct boundaries drawn by the state commissioner shall be incorporated into the ordinances of the city or county.

6. Changes made to precincts in years other than the year following the year in which the federal decennial census is taken shall be filed with the state commissioner as soon as possible.

Sec. 13. Section 49.64, Code 2014, is amended to read as follows:

49.64 Number of ballots delivered.

The commissioner shall cause ballots of the kind to be voted in each precinct to be delivered to the precinct election officials as follows: ~~in~~

1. In general elections which are presidential elections at least fifty-five ballots for every fifty votes, or fraction of fifty votes, cast in the precinct at the last preceding general election which was also a presidential election; ~~and in.~~

2. In general elections which are not presidential elections, at least fifty-five ballots for every fifty votes, or fraction of fifty votes, cast at the last preceding general election which was not a presidential election.

Sec. 14. Section 53.37, subsections 1, 2, and 4, Code 2014, are amended to read as follows:

1. This ~~division~~ subchapter is intended to implement the federal ~~Uniform~~ Uniformed and Overseas Citizens Absentee Voting Act, 42 U.S.C. §1973ff et seq.

2. The term “*armed forces of the United States*”, as used in this ~~division~~ subchapter, shall mean the army, navy, marine corps, coast guard, and air force of the United States.

4. For the purposes of this ~~division~~ subchapter, “*qualified voter*” means a person who is included within the term “*armed forces of the United States*” as described in this section, who would be qualified to register to vote under section 48A.5, subsection 2, except for residency, and who is not disqualified from registering to vote and voting under section 48A.6.

Sec. 15. Section 70A.26, Code 2014, is amended to read as follows:

70A.26 Disaster service volunteer leave.

An employee of an appointing authority who is a certified disaster service volunteer of the American red cross may be granted leave with pay from work for not more than fifteen working days in any twelve-month period to participate in disaster relief services for the American red cross at the request of the American red cross for the services of that employee and upon the approval of the employee’s appointing authority without loss of seniority, pay, vacation time, personal days, sick leave, insurance and health coverage benefits, or earned overtime accumulation. The appointing authority shall compensate an employee granted leave under this section at the employee’s regular rate of pay for those regular work hours during which the employee is absent from work. An employee deemed to be on leave under this section shall not be deemed to be an employee of the state for purposes of workers’ compensation. An employee deemed to be on leave under this section shall not be deemed to be an employee of the state for purposes of the Iowa tort claims Act, chapter 669. Leave under this section shall be granted only for services relating to a disaster in the state of Iowa.

Sec. 16. Section 70A.39, subsection 4, Code 2014, is amended to read as follows:

4. An employee deemed to be on leave under this section shall not be deemed to be an employee of the state for purposes of workers’ compensation or for purposes of the Iowa tort claims Act, chapter 669.

Sec. 17. Section 73A.21, subsection 6, paragraph h, Code 2014, is amended to read as follows:

h. The commissioner shall require a contractor or subcontractor to file, within ten days of receipt of a request, any records enumerated in subsection 7. If the contractor or subcontractor fails to provide the requested records within ten days, the commissioner may direct, within fifteen days after the end of the ten-day period, ~~that~~ the fiscal or financial office charged with the custody and disbursement of funds of the public body that contracted for construction of the public improvement or undertook the public improvement, to immediately withhold from payment to the contractor or subcontractor up to twenty-five percent of the amount to be paid to the contractor or subcontractor under the terms of the contract or written instrument under which the public improvement is being performed. The amount withheld shall be immediately released upon receipt by the public body of a notice from the commissioner indicating that the request for records as required by this section has been satisfied.

Sec. 18. Section 85.64, Code 2014, is amended to read as follows:

85.64 Limitation of benefits.

1. If an employee who has previously lost, or lost the use of, one hand, one arm, one foot, one leg, or one eye, becomes permanently disabled by a compensable injury which has resulted in the loss of or loss of use of another such member or organ, the employer shall be liable only for the degree of disability which would have resulted from the latter injury if there had been no preexisting disability. In addition to such compensation, and after the expiration of the full period provided by law for the payments thereof by the employer, the employee shall be paid out of the "Second Injury Fund" created by this ~~division~~ subchapter the remainder of such compensation as would be payable for the degree of permanent disability involved after first deducting from such remainder the compensable value of the previously lost member or organ.

2. Any benefits received by any such employee, or to which the employee may be entitled, by reason of such increased disability from any state or federal fund or agency, to which said employee has not directly contributed, shall be regarded as a credit to any award made against said second injury fund as aforesaid.

Sec. 19. Section 88.5, subsection 3, paragraph b, subparagraphs (3) and (4), Code 2014, are amended to read as follows:

(3) A statement of the steps the employer has taken and will take (~~with, with specific dates~~) dates, to protect employees against the hazard covered by the standard.

(4) A statement of when the employer expects to be able to comply with the standard and what steps the employer has taken and what steps the employer will take (~~with, with dates specified~~) specified, to come into compliance with the standard.

Sec. 20. Section 89.4, subsection 1, paragraph k, subparagraph (3), Code 2014, is amended to read as follows:

(3) Water temperature in the boiler does not exceed ~~three hundred fifty~~ 350 degrees Fahrenheit.

Sec. 21. Section 96.3, subsection 5, paragraph a, Code 2014, is amended to read as follows:

a. *Duration of benefits.* The maximum total amount of benefits payable to an eligible individual during a benefit year shall not exceed the total of the wage credits accrued to the individual's account during the individual's base period, or twenty-six times the individual's weekly benefit amount, whichever is the lesser. The director shall maintain a separate account for each individual who earns wages in insured work. The director shall compute wage credits for each individual by crediting the individual's account with one-third of the wages for insured work paid to the individual during the individual's base period. However, the director shall recompute wage credits for an individual who is laid off due to the individual's employer going out of business at the factory, establishment, or other premises at which the individual was last employed, by crediting the individual's account with one-half, instead of one-third, of the wages for insured work paid to the individual during the individual's base period. Benefits paid to an eligible individual shall be charged against the base period wage credits in the individual's account which have not been previously charged, in the inverse chronological order as the wages on which the wage credits are based were paid. However if the state "~~off indicator~~" "off" indicator is in effect and if the individual is laid off due to the individual's employer going out of business at the factory, establishment, or other premises at which the individual was last employed, the maximum benefits payable shall be extended to thirty-nine times the individual's weekly benefit amount, but not to exceed the total of the wage credits accrued to the individual's account.

Sec. 22. Section 96.11, subsection 10, paragraph b, Code 2014, is amended to read as follows:

b. In the administration of the provisions of section 96.29 which are enacted to conform with the requirements of the Federal-State Extended Unemployment Compensation Act of 1970, the department shall take such action as may be necessary to ~~insure~~ ensure that the provisions are so interpreted and applied as to meet the requirements of such federal Act

as interpreted by the United States department of labor, and to secure to this state the full reimbursement of the federal share of extended benefits paid under this chapter that are reimbursable under the federal Act.

Sec. 23. Section 99F.9, Code 2014, is amended to read as follows:

99F.9 Wagering — age restrictions.

1. Except as permitted in this section, the licensee shall permit no form of wagering on gambling games.

~~2. Reserved.~~

3. ~~2.~~ The licensee may receive wagers only from a person present on a licensed excursion gambling boat, licensed gambling structure, or in a licensed racetrack enclosure.

4. ~~3.~~ The licensee shall exchange the money of each wagerer for tokens, chips, or other forms of credit to be wagered on the gambling games. However, nickels and quarters of legal tender may be used for wagering in lieu of tokens or other forms of credit. The licensee shall exchange the gambling tokens, chips, or other forms of wagering credit for money at the request of the wagerer.

5. ~~4.~~ A person under the age of twenty-one years shall not make or attempt to make a wager on an excursion gambling boat, gambling structure, or in a racetrack enclosure and shall not be allowed on the gaming floor of an excursion gambling boat or gambling structure or in the wagering area, as defined in section 99D.2, or on the gaming floor of a racetrack enclosure. However, a person eighteen years of age or older may be employed to work on the gaming floor of an excursion gambling boat or gambling structure or in the wagering area or on the gaming floor of a racetrack enclosure. A person who violates this subsection with respect to making or attempting to make a wager commits a scheduled violation under section 805.8C, subsection 5, paragraph “a”.

6. ~~5.~~ a. A person under the age of twenty-one years shall not enter or attempt to enter the gaming floor or wagering area, as defined in section 99D.2, of a facility licensed under this chapter to operate gambling games.

b. A person under the age of twenty-one years does not violate this subsection if any of the following circumstances apply:

(1) The person is employed to work at the facility.

(2) The person is an employee or agent of the commission, the division, a distributor, or a manufacturer, and acting within the scope of the person’s employment.

(3) The person is present in a racetrack enclosure and does not enter or attempt to enter the gaming floor or wagering area of the facility.

c. A person who violates this subsection commits a simple misdemeanor punishable as a scheduled violation under section 805.8C, subsection 5, paragraph “b”.

7. ~~6.~~ A licensee shall not accept a credit card as defined in section 537.1301, subsection 17, to purchase coins, tokens, or other forms of credit to be wagered on gambling games.

Sec. 24. Section 99F.11, subsection 3, paragraph d, subparagraph (3), Code 2014, is amended to read as follows:

(3) One-half of the moneys remaining after the appropriation in subparagraph (1) shall be credited, on a quarterly basis, to the rebuild Iowa infrastructure fund created in section 8.57.

Sec. 25. Section 101A.7, Code 2014, is amended to read as follows:

101A.7 Inspection of storage facility.

1. The licensee’s or permittee’s explosive storage facility shall be inspected at least once a year by a representative of the state fire marshal’s office, except that the state fire marshal may, at those mining operations licensed and regulated by the United States department of labor, accept an approved inspection report issued by the United States department of labor, mine safety and health administration, for the twelve-month period following the issuance of the report. The state fire marshal shall notify the appropriate city or county governing board of licenses to be issued in their respective jurisdictions pursuant to this chapter. The notification shall contain the name of the applicant to be licensed, the location of the facilities to be used in storing explosives, the types and quantities of explosive materials to be stored, and other information deemed necessary by either the governing boards or the state fire

marshal. The facility may be examined at other times by the sheriff of the county where the facility is located or by the local police authority if the facility is located within a city of over ten thousand population and if the sheriff or city council considers it necessary.

2. If the state fire marshal finds the facility to be improperly secured, the licensee or permittee shall immediately correct the improper security and, if not so corrected, the state fire marshal shall immediately confiscate the stored explosives. Explosives may be confiscated by the county sheriff or local police authority only if a situation that is discovered during an examination by those authorities is deemed to present an immediate danger. If the explosives are confiscated by the county sheriff or local police authority, they shall be delivered to the state fire marshal. The state fire marshal shall hold confiscated explosives for a period of thirty days under proper security unless the period of holding is shortened pursuant to this section.

3. If the licensee or permittee corrects the improper security within the thirty-day period, the explosives shall be returned to the licensee or permittee after correction and after the licensee or permittee has paid to the state an amount equal to the expense incurred by the state in storing the explosives during the period of confiscation. The amount of expense shall be determined by the state fire marshal.

4. If the improper security is not corrected during the thirty-day period, the state fire marshal shall dispose of the explosives and the license or permit shall be canceled. A canceled license or permit shall not be reissued for a period of two years from the date of cancellation.

Sec. 26. Section 123.41, subsection 1, Code 2014, is amended to read as follows:

1. Each application to obtain or renew a manufacturer's license shall be submitted to the division electronically, or in a manner prescribed by the administrator, and shall be accompanied by a fee of three hundred fifty dollars payable to the division. The administrator may in accordance with this chapter grant and issue to a manufacturer a manufacturer's license, valid for a one-year period after date of issuance, ~~to a manufacturer~~ which shall allow the manufacture, storage, and wholesale disposition and sale of alcoholic liquors to the division and to customers outside of the state.

Sec. 27. Section 123.50, subsection 2, Code 2014, is amended to read as follows:

2. The conviction of any liquor control licensee, wine permittee, or beer permittee for a violation of any of the provisions of section 123.49, subject to subsection 3 of this section, is grounds for the suspension or revocation of the license or permit by the division or the local authority. However, if any liquor control licensee is convicted of any violation of section 123.49, subsection 2, paragraph "a", "d", or "e", ~~of that section,~~ or any wine or beer permittee is convicted of a violation of section 123.49, subsection 2, paragraph "a" or "e" of that section, the liquor control license, wine permit, or beer permit shall be revoked and shall immediately be surrendered by the holder, and the bond, if any, of the license or permit holder shall be forfeited to the division.

Sec. 28. Section 124.201, subsection 4, Code 2014, is amended to read as follows:

4. If any new substance is designated as a controlled substance under federal law and notice of the designation is given to the board, the board shall similarly designate as controlled the new substance under this chapter after the expiration of thirty days from publication in the ~~Federal Register~~ federal register of a final order designating a new substance as a controlled substance, unless within that thirty-day period the board objects to the new designation. In that case the board shall publish the reasons for objection and afford all interested parties an opportunity to be heard. At the conclusion of the hearing the board shall announce its decision. Upon publication of objection to a new substance being designated as a controlled substance under this chapter by the board, control under this chapter is stayed until the board publishes its decision. If a substance is designated as controlled by the board under this subsection the control shall be temporary and if, within sixty days after the next regular session of the general assembly convenes, the general assembly has not made the corresponding changes in this chapter, the temporary designation of control of the substance by the board shall be nullified.

Sec. 29. Section 135.64, subsection 3, Code 2014, is amended to read as follows:

3. In the evaluation of applications for certificates of need submitted by ~~the university hospital at Iowa City~~ hospitals and clinics, the unique features of that institution relating to statewide tertiary health care, health science education, and clinical research shall be given due consideration. Further, in administering this division, the unique capacity of university hospitals for the evaluation of technologically innovative equipment and other new health services shall be utilized.

Sec. 30. Section 135.152, subsection 5, paragraph c, Code 2014, is amended to read as follows:

c. The department, in cooperation with the department of human services, shall develop a standardized application form for the program and shall coordinate the determination of eligibility for the medical assistance and medically needy programs under chapter 249A, and for the obstetrical and newborn indigent patient care program.

Sec. 31. Section 135B.34, subsection 2, paragraph b, subparagraph (1), Code 2014, is amended to read as follows:

(1) If a person being considered for employment, other than employment involving the operation of a motor vehicle, has been convicted of a crime listed in subparagraph (2) but does not have a record of founded child or dependent adult abuse and the hospital has requested an evaluation in accordance with paragraph "a" to determine whether the crime warrants prohibition of the person's employment, the hospital may employ the person for not more than sixty calendar days pending completion of the evaluation.

Sec. 32. Section 137F.1, subsection 12, paragraph c, Code 2014, is amended to read as follows:

c. A food with a hydrogen ion concentration (pH) level of 4.6 or below when measured at ~~twenty-four~~ 24 degrees Centigrade or ~~seventy-five~~ 75 degrees Fahrenheit.

Sec. 33. Section 163.4, Code 2014, is amended to read as follows:

163.4 Powers of assistants.

~~Such assistant~~ Assistant veterinarians shall have power, under the direction of the department, to perform all acts necessary to carry out the provisions of law relating to infectious and contagious diseases among animals, and shall be furnished by the department with the necessary supplies and materials which shall be paid for out of the appropriation for the eradication of infectious and contagious diseases among animals.

Sec. 34. Section 163.5, Code 2014, is amended to read as follows:

163.5 Oaths.

~~Such assistant~~ Assistant veterinarians shall have power to administer oaths and affirmations to appraisers acting under this and the following chapters of this subtitle.

Sec. 35. Section 163.27, subsection 1, Code 2014, is amended to read as follows:

1. Garbage shall not be fed to an animal unless such garbage has been heated to a temperature of ~~two hundred twelve~~ 212 degrees Fahrenheit for thirty minutes, or other acceptable method, as provided by rules adopted by the department. However, this requirement shall not apply to an individual who feeds to the individual's own animals only the garbage obtained from the individual's own household.

Sec. 36. Section 175.5, unnumbered paragraph 1, Code 2014, is amended to read as follows:

In the performance of its duties, implementation of its powers, and the selection of specific programs and projects to receive its assistance under this chapter, the authority shall be guided by the following principles:

Sec. 37. Section 176A.10, subsection 2, Code 2014, is amended to read as follows:

2. An extension council of an extension district may choose to be subject to the levy and revenue limits specified in ~~subparagraphs (2) of~~ subsection 1, ~~paragraphs~~ paragraph "a"

~~through, subparagraph (2), paragraph “b”, subparagraph (2), paragraph “c”, subparagraph (2), and paragraph “d”, subparagraph (2) and subsection 1, paragraph “e”, for the purpose of the annual levy for the fiscal year commencing July 1, 1991, which levy is payable in the fiscal year beginning July 1, 1992. Before an extension district may be subject to the levy and revenue limits specified in subparagraphs (2) of subsection 1, paragraphs paragraph “a” through, subparagraph (2), paragraph “b”, subparagraph (2), paragraph “c”, subparagraph (2), and paragraph “d”, subparagraph (2) and subsection 1, paragraph “e”, for fiscal years beginning on or after July 1, 1992, the question of whether the district shall be subject to the levy and revenue limits as specified in such paragraphs must be submitted to the registered voters of the district. The question shall be submitted at the time of a general election. If the question is approved by a majority of those voting on the question the levy and revenue limits specified in subparagraphs (2) of subsection 1, paragraphs paragraph “a” through, subparagraph (2), paragraph “b”, subparagraph (2), paragraph “c”, subparagraph (2), and paragraph “d”, subparagraph (2) and subsection 1, paragraph “e”, shall thereafter apply to the extension district. The question need only be approved at one general election. If a majority of those voting on the question vote against the question, the district may continue to submit the question at subsequent general elections until approved.~~

Sec. 38. Section 185C.6, subsection 2, Code 2014, is amended to read as follows:

2. Three board elected directors. Each such director shall be elected by the board. The candidate receiving the highest number of votes by the board shall be elected to represent the state on an at-large basis.

Sec. 39. Section 189A.2, subsections 7 and 8, Code 2014, are amended to read as follows:

7. “*Federal Food, Drug, and Cosmetic Act*” means the Act so entitled, approved June 25, 1938 (~~52, 52 Stat. 1040~~) 1040, and Acts amendatory thereof or supplementary thereto.

8. “*Federal Meat Inspection Act*” means the Act so entitled approved March 4, 1907 (~~34, 34 Stat. 1260~~) 1260, as amended by the Wholesome Meat Act (~~81, 81 Stat. 584~~) 584; “*Federal Poultry Products Inspection Act*” means the Act so entitled approved August 28, 1957 (~~71, 71 Stat. 441~~) 441, as amended by the Wholesome Poultry Products Act (~~82, 82 Stat. 791~~) 791; and “*federal Acts*” means these two federal laws.

Sec. 40. Section 196.8, subsection 1, Code 2014, is amended to read as follows:

1. All eggs offered for sale to an establishment must be no lower than United States department of agriculture consumer grade “B”. From the time of candling and grading until they reach the consumer, all eggs designated for human consumption shall be held at a temperature not to exceed ~~forty-five~~ 45 degrees Fahrenheit or ~~seven~~ 7 degrees Celsius ambient temperature. The ~~forty-five~~ 45 degrees Fahrenheit or ~~seven~~ 7 degrees Celsius ambient temperature requirement applies to any place or room in which eggs are stored, except inside a vehicle during transportation where the ambient temperature may exceed ~~forty-five~~ 45 degrees Fahrenheit or ~~seven~~ 7 degrees Celsius, provided the transport vehicle is equipped with refrigeration units capable of delivering air at a temperature not greater than ~~forty-five~~ 45 degrees Fahrenheit or ~~seven~~ 7 degrees Celsius and capable of cooling the vehicle to a temperature not greater than ~~forty-five~~ 45 degrees Fahrenheit or ~~seven~~ 7 degrees Celsius. All shell eggs shall be kept from freezing.

Sec. 41. Section 203C.3, subsection 7, Code 2014, is amended to read as follows:

7. The actions of the department in connection with petitioning for appointment as a receiver, and all actions pursuant to such appointment shall not be subject to the provisions of the administrative procedure Act, chapter 17A.

Sec. 42. Section 203C.28, Code 2014, is amended to read as follows:

203C.28 Tariff rates.

1. A warehouse operator shall, at the time of application for a license, file a tariff with the department which shall contain rates to be charged for receiving, storage, and load-out of grain. The tariff shall be posted in a conspicuous place at the place of business of the

licensee in a form prescribed by the department and shall become effective at the time the license becomes effective.

2. Storage charges shall commence on the date of delivery to the warehouse. Storage, receiving, or load-out charges other than those specified in the tariff may be made if the charge is required by the terms of a written contract with the United States government or any of its subdivisions or agencies.

3. Grain deposited with the warehouse for the sole purpose of processing and redelivery to the depositor is subject only to the charges listed under the grain bank section of the tariff. Drying and cleaning of grain shall not be construed as processing.

4. A tariff may be amended at any time and is effective immediately, except that grain in store on the effective date of a storage charge increase does not assume the increased rate until the subsequent anniversary date of deposit. Any decrease in storage rates shall be effective immediately and shall be applicable to all grain in store on the effective date of the decrease.

5. A warehouse operator may file with the department and publish the supplemental tariff applicable only to grain meeting special descriptive standards or characteristics as set forth in the supplemental tariff. A supplemental tariff shall be in a form prescribed by the department and be posted adjacent to the warehouse tariff.

6. All tariff charges shall be nondiscriminatory within classes.

Sec. 43. Section 207.4, subsections 1 and 5, Code 2014, are amended to read as follows:

1. a. Prior to beginning mining or removal of overburden at mining site, an operator shall obtain a permit from the division for the site. Application for a permit shall be made upon a form provided by the division. The permit fee shall be established by the division in an amount not to exceed the cost of administering the permit provisions of this chapter.

b. The application shall include, but not be limited to:

a. (1) A legal description of the land where the site is located and the estimated number of acres affected.

b. (2) A statement explaining the authority of the applicant's legal right to operate a mine on the land.

c. (3) A reclamation plan meeting the requirements of this chapter.

d. (4) A determination by an appropriate state or federal agency of the probable hydrologic consequences of the mining and reclamation operations, both on and off the mine site, with respect to the hydrologic regime, quantity, and quality of water in surface and groundwater systems including the dissolved and suspended solids under seasonal flow conditions and the collection of sufficient data for the mine site and surrounding areas so that an assessment can be made by the division of the probable cumulative impacts of all anticipated mining in the area upon the hydrology of the area and particularly upon water availability. If the division finds that the probable total annual production at all locations of a coal mining operator will not exceed one hundred thousand tons, the determination of probable hydrologic consequences and a statement of the result of test borings on core samplings which the division may require shall upon the written request of the operator be performed by a qualified public or private laboratory designated by the division and the cost of the preparation of the determination and statement shall be assumed by the division.

5. a. A permit renewal shall be for a term not to exceed the period of the original permit.

b. Application for renewal shall be made at least one hundred twenty days prior to the expiration of the permit. Prior to the approval of a renewal of permit the division shall provide notice to the appropriate public authorities.

Sec. 44. Section 215.20, subsections 1 and 2, Code 2014, are amended to read as follows:

1. All liquefied petroleum gas, including but not limited to propane, butane, and mixtures of them, shall be kept, offered, exposed for sale, or sold by the pound, metered cubic foot of vapor, defined as one cubic foot at ~~sixty~~ 60 degrees Fahrenheit, or by the gallon, defined as two hundred thirty-one cubic inches at ~~sixty~~ 60 degrees Fahrenheit.

2. All metered sales exceeding one hundred gallons shall be corrected to a temperature of ~~sixty~~ 60 degrees Fahrenheit through use of an approved meter with a sealed automatic compensation mechanism. All sale tickets for sales exceeding one hundred gallons shall

show the stamped delivered gallons and shall state that the temperature correction was automatically made.

Sec. 45. Section 225C.12, subsection 2, Code 2014, is amended to read as follows:

2. A county may claim reimbursement by filing with the administrator a claim in a form prescribed by the administrator by rule. Claims may be filed on a quarterly basis, and when received shall be verified as soon as reasonably possible by the administrator. The administrator shall certify to the director of the department of administrative services the amount to which each county claiming reimbursement is entitled, and the director of the department of administrative services shall issue warrants to the respective counties drawn upon funds appropriated by the general assembly for the purpose of this section. A county shall place funds received under this section in the county mental health, ~~intellectual disability~~, and ~~developmental~~ disabilities services fund created under section 331.424A. If the appropriation for a fiscal year is insufficient to pay all claims arising under this section, the director of the department of administrative services shall prorate the funds appropriated for that year among the claimant counties so that an equal proportion of each county's claim is paid in each quarter for which proration is necessary.

Sec. 46. Section 226.9C, subsection 2, paragraph a, Code 2014, is amended to read as follows:

a. A county may split the charges between the county's mental health, ~~intellectual disability~~, and ~~developmental~~ disabilities services fund created pursuant to section 331.424A and the county's budget for substance abuse expenditures.

Sec. 47. Section 229.21, subsection 2, Code 2014, is amended to read as follows:

2. When an application for involuntary hospitalization under section 229.6 or for involuntary commitment or treatment of persons with substance-related disorders under section ~~229.6~~ or 125.75 is filed with the clerk of the district court in any county for which a judicial hospitalization referee has been appointed, and no district judge, district associate judge, or magistrate who is admitted to the practice of law in this state is accessible, the clerk shall immediately notify the referee in the manner required by section 229.7 or section 125.77. The referee shall discharge all of the duties imposed upon the court by sections 229.7 to 229.22 or sections 125.75 to 125.94 in the proceeding so initiated. Subject to the provisions of subsection 4, orders issued by a referee, in discharge of duties imposed under this section, shall have the same force and effect as if ordered by a district judge. However, any commitment to a facility regulated and operated under chapter 135C shall be in accordance with section 135C.23.

Sec. 48. Section 231.23A, subsection 4, Code 2014, is amended to read as follows:

4. The aging and disability resource center ~~program~~.

Sec. 49. Section 232.7, subsection 2, Code 2014, is amended to read as follows:

2. In any proceeding held or action taken under this chapter involving an Indian child, the applicable requirements of the federal Adoption and Safe Families Act of ~~1999~~ 1997, Pub. L. No. 105-89, shall be applied to the proceeding or action in a manner that complies with chapter 232B and the federal Indian Child Welfare Act, Pub. L. No. 95-608.

Sec. 50. Section 232.175, Code 2014, is amended to read as follows:

232.175 Placement oversight.

Placement oversight shall be provided pursuant to this division when the parent, guardian, or custodian of a child with an intellectual disability or other developmental disability requests placement of the child in foster family care for a period of more than thirty days. The oversight shall be provided through review of the placement every six months by the department's foster care review committees or by a local citizen foster care review board. Court oversight shall be provided prior to the initial placement and at periodic intervals which shall not exceed twelve months. It is the purpose and policy of this division to ensure the existence of oversight safeguards as required by the federal Adoption Assistance and Child Welfare Act of 1980, Pub. L. No. 96-272, as codified in 42 U.S.C. §671(a)(16), 627(a)(2)(B), and 675(1),(5), while

maintaining parental decision-making authority.

Sec. 51. Section 232.178, subsection 1, Code 2014, is amended to read as follows:

1. For a placement initiated on or after July 1, 1992, the department shall file a petition to initiate a voluntary placement proceeding prior to the child's placement in accordance with criteria established pursuant to the federal Adoption Assistance and Child Welfare Act of 1980, Pub. L. No. 96-272, as codified in 42 U.S.C. §627(a). For a placement initiated before July 1, 1992, the department shall file a petition to approve placement on or before September 1, 1992.

Sec. 52. Section 235A.18, subsection 1, paragraph a, subparagraph (3), subparagraph division (b), Code 2014, is amended to read as follows:

(b) Subparagraph division (a) shall not apply, and the name of a person named in the initial data as having abused a child shall remain in the registry as described in subparagraph (1), if the department determined in the initial report and disposition data that the person committed child abuse as defined in section 232.68, subsection 2, paragraph "a", subparagraph (1), (4), or (6), and the child abuse resulted in the child's death or a serious injury.

Sec. 53. Section 249A.26, subsection 8, Code 2014, is amended to read as follows:

8. Notwithstanding section 8.39, the department may transfer funds appropriated for the medical assistance program to a separate account established in the department's case management unit in an amount necessary to pay for expenditures required to provide case management for mental health, ~~intellectual disability,~~ and ~~developmental~~ disabilities services under the medical assistance program which are jointly funded by the state and county, pending final settlement of the expenditures. Funds received by the case management unit in settlement of the expenditures shall be used to replace the transferred funds and are available for the purposes for which the funds were originally appropriated.

Sec. 54. Section 252.13, Code 2014, is amended to read as follows:

252.13 Recovery by county.

1. Any county having expended money for the assistance or support of a poor person under this chapter, may recover the money from any of the following: ~~from~~

a. From the poor person if the person becomes able, or from the person's estate; ~~from.~~

b. From relatives by action brought within two years from the payment of the assistance or support, ~~from.~~

c. From the poor person by action brought within two years after the person becomes able, ~~and from.~~

d. From the person's estate by filing the claim as provided by law.

2. There shall be allowed against the person's estate a claim of the sixth class for that portion of the liability to the county which exceeds the total amount of all claims of the first through the fifth classes, inclusive, as defined in section 633.425, which are allowed against that estate.

Sec. 55. Section 252B.4, subsection 5, paragraph b, Code 2014, is amended to read as follows:

b. A foreign reciprocating country or foreign country with which the state has an arrangement as provided in 42 U.S.C. § ~~659A~~ §659a.

Sec. 56. Section 252B.13A, subsection 2, paragraph a, Code 2014, is amended to read as follows:

a. The collection services center shall meet the requirements for a state disbursement unit pursuant to 42 U.S.C. § ~~654B~~ §654b, section 252B.14, and this section by October 1, 1999.

Sec. 57. Section 252B.13A, subsection 2, paragraph b, subparagraph (4), Code 2014, is amended to read as follows:

(4) Furnishing, upon request, timely information on the current status of support payments as provided in 42 U.S.C. § ~~654B(b)(4)~~ §654b(b)(4), in a manner consistent with state law.

Sec. 58. Section 252B.24, subsection 1, unnumbered paragraph 1, Code 2014, is amended to read as follows:

Beginning October 1, 1998, the unit shall operate a state case registry to the extent determined by applicable time frames and other provisions of 42 U.S.C. ~~§ 654A(e)~~ §654a(e) and this section. The unit and the judicial branch shall enter into a cooperative agreement for the establishment and operation of the registry by the unit. The state case registry shall include records with respect to all of the following:

Sec. 59. Section 252B.24, subsection 2, paragraphs a and c, Code 2014, are amended to read as follows:

a. Provision to the unit of information, orders, and documents necessary for the unit to meet requirements described in 42 U.S.C. ~~§ 654A(e)~~ §654a(e) and this section.

c. Use of automation, as appropriate, to meet the requirements described in 42 U.S.C. ~~§ 654A(e)~~ §654a(e) and this section.

Sec. 60. Section 256.35, Code 2014, is amended to read as follows:

256.35 Regional autism assistance program.

The department shall establish a regional autism assistance program, to be administered by the child health specialty ~~clinic~~ clinics of the university of Iowa hospitals and clinics. The program shall be designed to coordinate educational, medical, and other human services for persons with autism, their parents, and providers of services to persons with autism. The function of the program shall include, but is not limited to, the coordination of diagnostic and assessment services, the maintaining of a research base, coordination of in-service training, providing technical assistance, and providing consultation.

Sec. 61. Section 256.39, subsection 2, paragraph a, Code 2014, is amended to read as follows:

a. ~~Measure~~ Measurement of the employability skills of students. Employability skills shall include, but are not limited to, reading for information, applied mathematics, listening, and writing.

Sec. 62. Section 256F.2, subsection 6, Code 2014, is amended to read as follows:

6. “*Innovation zone consortium*” means a consortium of two or more school districts and an area education agency in which one or more of the school districts is are located, that receives approval to establish an innovation zone school pursuant to this chapter. In addition, the innovation zone consortium may receive technical assistance from an accredited higher education institution.

Sec. 63. Section 257.31, subsection 14, paragraph b, subparagraph (2), Code 2014, is amended to read as follows:

(2) There is appropriated from the general fund of the state to the school budget review committee for each fiscal year an amount equal to the state aid portion of five percent of the receipts for special education instruction programs in all districts that ~~has~~ have a positive balance determined under paragraph “a” for the base year, or the state aid portion of all of the positive balances determined under paragraph “a” for the base year, whichever is less, to be used for supplemental aid payments to school districts. Except as otherwise provided in this ~~lettered~~ lettered paragraph “b”, supplemental aid paid to a district is equal to the state aid portion of the district’s negative balance. The school budget review committee shall direct the director of the department of management to make the payments to school districts under this ~~lettered~~ lettered paragraph “b”.

Sec. 64. Section 258.16, subsection 3, paragraph c, Code 2014, is amended to read as follows:

c. Provide for development of a five-year plan addressing the delivery of quality vocational education instructional programs pursuant to section 256.11, subsection 4, ~~and section~~ 256.11, subsection 5, paragraph “h”, and section 260C.14, subsection 1. The plan shall be updated annually.

Sec. 65. Section 260C.18A, subsection 2, paragraph c, Code 2014, is amended to read as follows:

c. For the development and implementation of career academies designed to provide new career preparation opportunities for high school students that are formally linked with postsecondary career and technical education programs. For purposes of this section, “*career academy*” means a program of study that combines a minimum of two years of secondary education with an associate degree, or the equivalent, career preparatory program in a nonduplicative, sequential course of study that is standards based, integrates academic and technical instruction, utilizes work-based and worksite learning where appropriate and available, utilizes an individual career planning process with parent involvement, and leads to an associate degree or postsecondary diploma or certificate in a career field that prepares an individual for entry and advancement in a high-skill and reward career field and further education. The state board, in conjunction with the division of community colleges and workforce preparation of the department of education, shall adopt administrative rules for the development and implementation of such career academies pursuant to section 256.11, subsection 5, paragraph “h”, section 260C.1, and Tit. II of Pub. L. No. 105-332, Carl D. Perkins Vocational and Technical Education Act of 1998.

Sec. 66. Section 260C.58, Code 2014, is amended to read as follows:

260C.58 Bonds or notes.

1. To pay all or any part of the cost of carrying out any project at any institution the board is authorized to borrow money and to issue and sell negotiable bonds or notes and to refund and refinance bonds or notes issued for any project or for refunding purposes at a lower rate, the same rate, or a higher rate or rates of interest and from time to time as often as the board shall find it to be advisable and necessary so to do. Bonds or notes issued by the board for residence hall or dormitory purposes at any institution, including dining or other facilities and additions, or issued for refunding purposes, may either be sold in the manner specified for the selling of certificates under section 260E.6 and the proceeds applied to the payment of the obligations being refunded, or the refunding bonds or notes may be exchanged for and in payment and discharge of the obligations being refunded. A finding by the board in the resolution authorizing the issuance of the refunding bonds or notes, that the bonds or notes being refunded were issued for a purpose specified in this ~~division~~ subchapter and constitute binding obligations of the board, shall be conclusive and may be relied upon by any holder of any refunding bond or note issued under the provisions of this ~~division~~ subchapter. The refunding bonds or notes may be sold or exchanged in installments at different times or an entire issue or series may be sold or exchanged at one time. Any issue or series of refunding bonds or notes may be exchanged in part or sold in parts in installments at different times or at one time. The refunding bonds or notes may be sold or exchanged at any time on, before, or after the maturity of any of the outstanding notes, bonds or other obligations to be refinanced thereby and may be issued for the purpose of refunding a like or greater principal amount of bonds or notes, except that the principal amount of the refunding bonds or notes may exceed the principal amount of the bonds or notes to be refunded to the extent necessary to pay any premium due on the call of the bonds or notes to be refunded, to fund interest in arrears or about to become due, or to allow for sufficient funding of the escrow account on the bonds to be refunded.

2. All bonds or notes issued under the provisions of this ~~division~~ subchapter shall be payable from and shall be secured by an irrevocable first lien pledge of a sufficient portion of the following: the net rents, profits and income derived from the operation of residence halls, dormitories, dining or other incidental facilities and additions, including necessary real and personal property, acquired or improved in whole or in part with the proceeds of such bonds or notes, regardless of the manner of such acquisition or improvement; and the net rents, profits and income not pledged for other purposes derived from the operation of any other residence halls or dormitories, including dining or other incidental facilities and additions, at the particular institution. In addition, the board may secure any bonds or notes issued by borrowing money, by mortgaging any real estate or improvements erected on real estate, or by pledging rents, profits, and income received from property for the discharge of

mortgages. All bonds or notes issued under the provisions of this ~~division~~ subchapter shall have all the qualities of negotiable instruments under the laws of this state.

Sec. 67. Section 260C.62, Code 2014, is amended to read as follows:

260C.62 Accounts.

1. A certified copy of each resolution providing for the issuance of bonds or notes under this ~~division~~ subchapter shall be filed with the treasurer of the institution on behalf of which the bonds or notes are issued and the treasurer shall keep and maintain separate accounts for each issue of bonds or notes in accordance with the covenants and directions set out in the resolution providing for the issuance of the bonds or notes. All rates, fees, or rentals collected for the use of and services provided by the residence halls and dormitories, including dining and other incidental facilities, at each institution shall be held in trust by the treasurer, separate and apart from all other funds, to be used only for the purposes specified in this ~~division~~ subchapter and as may be required and provided for by the proceedings of the board authorizing the issuance of bonds or notes. The treasurer of each institution shall disburse funds from the proper account for the payment of the principal of and interest on the bonds or notes in accordance with the directions and covenants of the resolution authorizing the issuance of the bonds or notes.

2. If the amount of bonds or notes issued under this chapter exceeds the actual costs of the projects for which the bonds or notes were issued, the amount of the difference shall be used to pay the principal and interest due on bonds or notes issued under this chapter.

Sec. 68. Section 260F.6, subsection 2, Code 2014, is amended to read as follows:

2. To provide funds for the present payment of the costs of a training program by the business, the community college may provide to the business an advance of the moneys to be used to pay for the program costs as provided in the agreement. To receive the funds for this advance from the job training fund established in subsection 1, the community college shall submit an application to the ~~economic development~~ authority. The amount of the advance shall not exceed fifty thousand dollars for any business site, or one hundred thousand dollars within a three-fiscal-year period for any business site. If the project involves a consortium of businesses, the maximum award per project shall not exceed one hundred thousand dollars. Participation in a consortium does not affect a business site's eligibility for individual project assistance. Prior to approval a business shall agree to match program amounts in accordance with criteria established by the authority.

Sec. 69. Section 260F.6B, Code 2014, is amended to read as follows:

260F.6B High technology apprenticeship program.

The community colleges and the ~~economic development~~ authority are authorized to fund high technology apprenticeship programs which comply with the requirements specified in section 260C.44 and which may include both new and statewide apprenticeship programs. Notwithstanding the provisions of section 260F.6, subsection 2, relating to maximum award amounts, moneys allocated to the community colleges with high technology apprenticeship programs shall be distributed to the community colleges based upon contact hours under the programs administered during the prior fiscal year as determined by the department of education. The ~~economic development~~ authority shall adopt rules governing this section's operation and participant eligibility.

Sec. 70. Section 260F.7, Code 2014, is amended to read as follows:

260F.7 ~~Economic development authority~~ Authority to coordinate.

The ~~economic development~~ authority, in consultation with the department of education and the department of workforce development, shall coordinate the jobs training program. A project shall not be funded under this chapter unless the ~~economic development~~ authority approves the project. The authority shall adopt rules pursuant to chapter 17A governing the program's operation and eligibility for participation in the program. The authority shall establish by rule criteria for determining what constitutes an eligible business.

Sec. 71. Section 261.19, subsections 1 and 2, Code 2014, are amended to read as follows:

1. A health care professional recruitment program is established to be administered by the college student aid commission for Des Moines university — osteopathic medical center. The program shall consist of a loan repayment program for health care professionals. The commission shall regularly adjust the service requirement under each aspect of the program to provide, to the extent possible, an equal financial benefit for each period of service required.

2. A health care professional shall be eligible for the loan repayment program if the health care professional agrees to practice in an eligible rural community in this state. Des Moines university — osteopathic medical center shall recruit and place health care professionals in rural communities which have agreed to provide additional funds for the recipient's loan repayment. The contract for the loan repayment shall stipulate the time period the recipient shall practice in an eligible rural community in this state. In addition, the contract shall stipulate that the recipient repay any funds paid on the recipient's loan by the commission if the recipient fails to practice in an eligible rural community in this state for the required period of time.

Sec. 72. Section 262.57, Code 2014, is amended to read as follows:

262.57 Bonds or notes.

1. To pay all or any part of the cost of carrying out any project at any institution the board is authorized to borrow money and to issue and sell negotiable bonds or notes and to refund and refinance bonds or notes heretofore issued or as may be hereafter issued for any project or for refunding purposes at a lower rate, the same rate, or a higher rate or rates of interest and from time to time as often as the board shall find it to be advisable and necessary so to do. Such bonds or notes may be sold by said board at public sale in the manner prescribed by chapter 75, but if the board shall find it to be advantageous and in the public interest to do so, such bonds or notes may be sold by the board at private sale without published notice of any kind and without regard to the requirements of chapter 75 in such manner and upon such terms as may be prescribed by the resolution authorizing the same. Bonds or notes issued to refund other bonds or notes heretofore or hereafter issued by the board for residence hall or dormitory purposes at any institution, including dining or other facilities and additions, or heretofore or hereafter issued for refunding purposes, may either be sold in the manner hereinbefore specified and the proceeds thereof applied to the payment of the obligations being refunded, or the refunding bonds or notes may be exchanged for and in payment and discharge of the obligations being refunded, and a finding by the board in the resolution authorizing the issuance of such refunding bonds or notes that the bonds or notes being refunded were issued for a purpose specified in this ~~division~~ subchapter and constitute binding obligations of the board shall be conclusive and may be relied upon by any holder of any refunding bond or note issued under the provisions of this ~~division~~ subchapter. The refunding bonds or notes may be sold or exchanged in installments at different times or an entire issue or series may be sold or exchanged at one time. Any issue or series of refunding bonds or notes may be exchanged in part or sold in parts in installments at different times or at one time. The refunding bonds or notes may be sold or exchanged at any time on, before, or after the maturity of any of the outstanding notes, bonds, or other obligations to be refinanced thereby and may be issued for the purpose of refunding a like or greater principal amount of bonds or notes, except that the principal amount of the refunding bonds or notes may exceed the principal amount of the bonds or notes to be refunded to the extent necessary to pay any premium due on the call of the bonds or notes to be refunded or to fund interest in arrears or about to become due.

2. All bonds or notes issued under the provision of this ~~division~~ subchapter shall be payable solely and only from and shall be secured by an irrevocable pledge of a sufficient portion of the net rents, profits and income derived from the operation of residence halls, dormitories, dining or other incidental facilities and additions, including necessary real and personal property, acquired or improved in whole or in part with the proceeds of such bonds or notes, regardless of the manner of such acquisition or improvement, and the net rents, profits and income not pledged for other purposes derived from the operation of any other residence halls or dormitories, including dining or other incidental facilities and additions,

at the particular institution. All bonds or notes issued under the provisions of this ~~division~~ subchapter shall have all the qualities of negotiable instruments under the laws of this state.

Sec. 73. Section 262.61, Code 2014, is amended to read as follows:

262.61 Accounts.

1. A certified copy of each resolution providing for the issuance of bonds or notes under this ~~division~~ subchapter shall be filed with the treasurer of the institution on behalf of which the bonds or notes are issued and it shall be the duty of said treasurer to keep and maintain separate accounts for each issue of bonds or notes in accordance with the covenants and directions set out in the resolution providing for the issuance thereof. All rates, fees or rentals collected for the use of and services provided by the residence halls and dormitories, including dining and other incidental facilities therefor, at each institution shall be held in trust by the treasurer thereof, separate and apart from all other funds, to be used solely and only for the purposes specified in this ~~division~~ subchapter and as may be required and provided for by the proceedings of the board authorizing the issuance of bonds or notes. It shall be the duty of the treasurer of each institution to disburse funds from the proper account for the payment of the principal of and interest on the bonds or notes in accordance with the directions and covenants of the resolution authorizing the issuance thereof.

2. If the amount of bonds or notes issued under this chapter exceeds the actual costs of the projects for which the bonds or notes were issued, the amount of the difference shall be used to pay the principal and interest due on bonds or notes issued under this chapter.

Sec. 74. Section 275.23A, subsection 2, Code 2014, is amended to read as follows:

2. Following each federal decennial census the school board shall determine whether the existing director district boundaries meet the standards in subsection 1 according to the most recent federal decennial census. In addition to the authority granted to voters to change the number of directors or method of election as provided in sections 275.35, 275.36, and 278.1, the board of directors of a school district may, following a federal decennial census, by resolution and in accordance with this section, authorize a change in the method of election as set forth in section 275.12, subsection 2, or a change to either five or seven directors after the board conducts a hearing on the resolution. If the board proposes to change the number of directors from seven to five directors, the resolution shall include a plan for reducing the number of directors. If the board proposes to increase the number of directors to seven directors, two directors shall be added according to the procedure described in section 277.23, subsection 2. If necessary, the board of directors shall redraw the director district boundaries. The director district boundaries shall be described in the resolution adopted by the school board. The resolution shall be adopted no earlier than November 15 of the second year immediately following the year in which the federal decennial census is taken ~~nor~~ and no later than May 15 of the third year immediately following the year in which the federal decennial census is taken. A copy of the plan shall be filed with the area education agency administrator of the area education agency in which the school's electors reside. If the board does not provide for an election as provided in sections 275.35, 275.36, and 278.1 and adopts a resolution to change the number of directors or method of election in accordance with this subsection, the district shall change the number of directors or method of election as provided unless, within twenty-eight days following the action of the board, the secretary of the board receives a petition containing the required number of signatures, asking that an election be called to approve or disapprove the action of the board in adopting the resolution. The petition must be signed by eligible electors equal in number to not less than one hundred or thirty percent of the number of voters at the last preceding regular school election, whichever is greater. The board shall either rescind its action or direct the county commissioner of elections to submit the question to the registered voters of the school district at an election held on a date specified in section 39.2, subsection 4, paragraph "c". If a majority of those voting on the question at the election favors disapproval of the action of the board, the district shall not change the number of directors or method of election. If a majority of those voting on the question does not favor disapproval of the action, the board shall certify the results of the election to the department of management and the district shall change the number of directors or method of election as provided in

this subsection. At the expiration of the twenty-eight-day period, if no petition is filed, the board shall certify its action to the department of management and the district shall change the number of directors or method of election as provided in this subsection.

Sec. 75. Section 297.36, Code 2014, is amended to read as follows:

297.36 Loan agreements.

1. a. In order to make immediately available proceeds of the voter-approved physical plant and equipment levy which has been approved by the voters as provided in section 298.2, the board of directors may, with or without notice, borrow money and enter into loan agreements in anticipation of the collection of the tax with a bank, investment banker, trust company, insurance company, or insurance group.

b. By resolution, the board shall provide for an annual levy which is within the limits of the voter-approved physical plant and equipment levy to pay for the amount of the principal and interest due each year until maturity. The board shall file a certified copy of the resolution with the auditor of each county in which the district is located. The filing of the resolution with the auditor makes it the duty of the auditor to annually levy the amount certified for collection until funds are realized to repay the loan and interest on the loan in full.

c. The loan must mature within the period of time authorized by the voters and shall bear interest at a rate which does not exceed the limits under chapter 74A. A loan agreement entered into pursuant to this section shall be in a form as the board of directors shall by resolution provide and the loan shall be payable as to both principal and interest from the proceeds of the annual levy of the voter-approved physical plant and equipment levy, or so much thereof as will be sufficient to pay the loan and interest on the loan.

d. The proceeds of a loan must be deposited in the physical plant and equipment levy fund. Warrants paid from this fund must be for purposes authorized for the voter-approved physical plant and equipment levy.

2. This section does not limit the authority of the board of directors to levy the full amount of the voter-approved physical plant and equipment levy, but if and to whatever extent the tax is levied in any year in excess of the amount of principal and interest falling due in that year under a loan agreement, the first available proceeds, to an amount sufficient to meet maturing installments of principal and interest under the loan agreement, shall be paid into the debt service fund for the loan before the taxes are otherwise made available to the school corporation for other school purposes, and the amount required to be annually set aside to pay principal of and interest on the money borrowed under the loan agreement constitutes a first charge upon the proceeds of the voter-approved physical plant and equipment levy, which tax shall be pledged to pay the loan and the interest on the loan.

3. This section is supplemental and in addition to existing statutory authority to finance the purposes specified in section 298.2 for the physical plant and equipment levy, and for the borrowing of money and execution of loan agreements in connection with that section, and is not subject to any other law. The fact that a school corporation may have previously borrowed money and entered into loan agreements under authority of this section does not prevent the school corporation from borrowing additional money and entering into further loan agreements if the aggregate of the amount payable under all of the loan agreements does not exceed the proceeds of the voter-approved physical plant and equipment levy.

Sec. 76. Section 312.2, subsection 2, unnumbered paragraph 1, Code 2014, is amended to read as follows:

The treasurer of state shall before making the allotments in subsection 1 credit annually to the highway grade crossing safety fund the sum of seven hundred thousand dollars, credit annually from the road use tax fund the sum of nine hundred thousand dollars to the highway railroad grade crossing surface repair fund, credit monthly to the primary road fund the dollars yielded from an allotment of sixty-five hundredths of one percent of all road use tax funds for the express purpose of carrying out ~~subsection 11 of section 307A.2, subsection 11,~~ section 313.4, subsection 2, and section 307.45, and credit annually to the primary road fund the sum of five hundred thousand dollars to be used for paying expenses incurred by the state department of transportation other than expenses incurred for extensions of primary roads in cities. All unobligated funds provided by this subsection, except those funds credited to

the highway grade crossing safety fund, shall at the end of each year revert to the road use tax fund. Funds in the highway grade crossing safety fund shall not revert to the road use tax fund except to the extent they exceed five hundred thousand dollars at the end of any biennium. The cost of each highway railroad grade crossing repair project shall be allocated in the following manner:

Sec. 77. Section 321.258, Code 2014, is amended to read as follows:

321.258 Arrangement of lights on official traffic-control signals.

1. Colored lights placed on a vertical official traffic-control signal face shall be arranged from the top to the bottom in the following order when used:

- a. Circular red, circular.
- b. Circular yellow, circular.
- c. Circular green, straight.
- d. Straight through yellow arrow, straight.
- e. Straight through green arrow, left.
- f. Left turn yellow arrow, left.
- g. Left turn green arrow, right.
- h. Right turn yellow arrow, and right.
- i. Right turn green arrow.

2. Colored lights placed on a horizontal official traffic-control signal face shall be arranged from the left to the right in the following order when used:

- a. Circular red, circular.
- b. Circular yellow, left.
- c. Left turn yellow arrow, left.
- d. Left turn green arrow, circular.
- e. Circular green, straight.
- f. Straight through yellow arrow, straight.
- g. Straight through green arrow, right.
- h. Right turn yellow arrow, and right.
- i. Right turn green arrow.

Sec. 78. Section 321.440, subsection 1, Code 2014, is amended to read as follows:

1. Every solid rubber tire on a vehicle shall have rubber on its entire traction surface at least one inch thick above the edge of the flange of the entire periphery. Any pneumatic tire on a vehicle shall be considered unsafe if it has:

- a. Any part of the ply or cord exposed;
- b. Any bump, bulge or separation;
- c. A tread design depth of less than one-sixteenth of an inch measured in any two or more adjacent tread grooves, exclusive of tie bars or, for those tires with tread wear indicators, worn to the level of the tread wear indicators in any two tread grooves;
- d. A marking "not for highway use", "for racing purposes only", "unsafe for highway use";
- e. Tread or sidewall cracks, cuts or snags deep enough to expose the body cord;
- f. Such other conditions as may be reasonably demonstrated to render it unsafe;
- g. Been regrooved or recut below the original tread design depth, excepting special tires which have extra under tread rubber and are identified as such, or if a pneumatic tire was originally designed without grooves or tread.

Sec. 79. Section 331.382, subsection 8, paragraph a, Code 2014, is amended to read as follows:

a. The board is subject to chapter 161F, chapters 357 through 358, ~~or~~ chapter 468, subchapters I through III, chapter 468, subchapter IV, parts 1 and 2, or chapter 468, subchapter V, as applicable, in acting relative to a special district authorized under any of those chapters.

Sec. 80. Section 341A.18, Code 2014, is amended to read as follows:

341A.18 Civil rights respected.

1. A person shall not be appointed or promoted to, or demoted or discharged from, any position subject to civil service, or in any way favored or discriminated against with respect

to employment in the sheriff's office because of the person's political or religious opinions or affiliations or race or national origin or sex, or age.

2. a. A person holding a position subject to civil service shall not, during the person's scheduled working hours or when performing duties or when using county equipment or at any time on county property, take part in any way in soliciting any contribution for any political party or any person seeking political office, nor shall such employee engage in any political activity that will impair the employee's efficiency during working hours or cause the employee to be tardy or absent from work. The provisions of this section do not preclude any employee from holding any office for which no pay is received or any office for which only token pay is received.

b. A person shall not seek or attempt to use any political endorsement in connection with any appointment to a position subject to civil service.

c. A person shall not use or promise to use, directly or indirectly, any official authority or influence, whether possessed or anticipated, to secure or attempt to secure for any person an appointment or advantage in the appointment to a position subject to civil service, or an increase in pay or other advantage in employment in any such position, for the purpose of influencing the vote or political action of any person or for any consideration.

d. An employee shall not use the employee's official authority or influence for the purpose of interfering with an election or affecting the results thereof.

3. Any officer or employee subject to civil service who violates any of the provisions of this section shall be subject to suspension, dismissal, or demotion subject to the right of appeal herein.

4. All employees shall retain the right to vote as they please and to express their opinions on all subjects.

5. An officer or employee subject to civil service and a chief deputy sheriff or second deputy sheriff, who becomes a candidate for a partisan elective office for remuneration, upon request, shall automatically be given a leave of absence without pay, commencing thirty days before the date of the primary election and continuing until the person is eliminated as a candidate or wins the primary, and commencing thirty days before the date of the general election and continuing until the person is eliminated as a candidate or wins the general election, and during the leave period shall not perform any duties connected with the office or position so held. The officer or employee subject to civil service, or chief deputy sheriff or second deputy sheriff, may, however, use accumulated paid vacation time for part or all of any leave of absence under this section. The county shall continue to provide health benefit coverages, and may continue to provide other fringe benefits, to any officer or employee subject to civil service, or to any chief deputy sheriff or second deputy sheriff during any leave of absence under this section.

Sec. 81. Section 392.5, Code 2014, is amended to read as follows:

392.5 Library board.

1. a. A city library board of trustees functioning on the effective date of the city code shall continue to function in the same manner until altered or discontinued as provided in this section.

b. In order for the board to function in the same manner, the council shall retain all applicable ordinances, and shall adopt as ordinances all applicable state statutes repealed by 1972 Iowa Acts, ~~chapter~~ ch. 1088.

2. A library board may accept and control the expenditure of all gifts, devises, and bequests to the library.

3. a. A proposal to alter the composition, manner of selection, or charge of a library board, or to replace it with an alternate form of administrative agency, is subject to the approval of the voters of the city.

b. The proposal may be submitted to the voters at any city election by the council on its own motion. Upon receipt of a valid petition as defined in section 362.4, requesting that a proposal be submitted to the voters, the council shall submit the proposal at the next regular city election. A proposal submitted to the voters must describe with reasonable detail the action proposed.

c. If a majority of those voting approves the proposal, the city may proceed as proposed.

d. If a majority of those voting does not approve the proposal, the same or a similar proposal may not be submitted to the voters of the city for at least four years from the date of the election at which the proposal was defeated.

Sec. 82. Section 403.8, subsection 3, Code 2014, is amended to read as follows:

3. The requirement that real property or an interest in real property transferred or retained for the purpose of a development or redevelopment be sold, leased, otherwise transferred, or retained at not less than its fair market value does not apply if the developer enters into a written assessment agreement with the municipality pursuant to section 403.6, subsections 18 and 19 and the minimum actual value contained in the assessment agreement would indicate that there will be sufficient taxable valuations to permit the collection of incremental taxes as provided in ~~subsection 2 of~~ section 403.19, subsection 2, to cause the indebtedness and other costs incurred by the municipality with respect to the property or interest transferred or retained to be repayable as to principal within four tax years following the commencement of full operation of the development.

Sec. 83. Section 403.9, subsection 1, Code 2014, is amended to read as follows:

1. A municipality shall have power to periodically issue bonds in its discretion to pay the costs of carrying out the purposes and provisions of this chapter, including, but not limited to, the payment of principal and interest upon any advances for surveys and planning, and the payment of interest on bonds, herein authorized, not to exceed three years from the date the bonds are issued. The municipality shall have power to issue refunding bonds for the payment or retirement of such bonds previously issued by it. Said bonds shall be payable solely from the income and proceeds of the fund and portion of taxes referred to in ~~subsection 2 of~~ section 403.19, subsection 2, and revenues and other funds of the municipality derived from or held in connection with the undertaking and carrying out of urban renewal projects under this chapter. The municipality may pledge to the payment of the bonds the fund and portion of taxes referred to in ~~subsection 2 of~~ section 403.19, subsection 2, and may further secure the bonds by a pledge of any loan, grant or contribution from the federal government or other source in aid of any urban renewal projects of the municipality under this chapter, or by a mortgage of any such urban renewal projects, or any part thereof, title which is vested in the municipality.

Sec. 84. Section 419.4, subsection 2, paragraph b, subparagraph (2), Code 2014, is amended to read as follows:

(2) A municipality shall also have the power to provide that the project and improvements shall be constructed by the municipality, the lessee, the lessee's designee, the contracting party, or the contracting party's designee, or any one or more of them on real estate owned by the municipality, the lessee, the lessee's designee, the contracting party, or the contracting party's designee, as the case may be, and that the bond proceeds shall be disbursed by the trustee bank or banks, trust company or trust companies, during construction upon the estimate, order or certificate of the lessee, the lessee's designee, the contracting party, or the contracting party's designee.

Sec. 85. Section 422.11S, subsection 8, paragraph a, subparagraph (2), Code 2014, is amended to read as follows:

(2) "*Total approved tax credits*" means for the tax year beginning in the 2006 calendar year, two million five hundred thousand dollars, for the tax year beginning in the 2007 calendar year, five million dollars, ~~and~~ for tax years beginning on or after January 1, 2008, but before January 1, 2012, seven million five hundred thousand dollars, for tax years beginning on or after January 1, 2012, but before January 1, 2014, eight million seven hundred fifty thousand dollars, and for tax years beginning on or after January 1, 2014, twelve million dollars.

Sec. 86. Section 422.12C, subsection 2, Code 2014, is amended to read as follows:

2. a. The taxes imposed under this division, less the amounts of nonrefundable credits allowed under this division, may be reduced by an early childhood development tax credit equal to twenty-five percent of the first one thousand dollars which the taxpayer has paid to others for each dependent, as defined in the Internal Revenue Code, ages three through five

for early childhood development expenses. In determining the amount of early childhood development expenses for the tax year beginning in the 2006 calendar year only, such expenses paid during November and December of the previous tax year shall be considered paid in the tax year for which the tax credit is claimed. This credit is available to a taxpayer whose net income is less than forty-five thousand dollars. If the early childhood development tax credit is claimed for a tax year, the taxpayer and the taxpayer's spouse shall not claim the child and dependent care credit under subsection 1.

b. As used in this subsection, ~~“early:~~

(1) “Early childhood development expenses” means services provided to the dependent by a preschool, as defined in section 237A.1, materials, and other activities as follows:

~~α.~~ (a) Books that improve child development, including textbooks, music books, art books, teacher's editions, and reading books.

~~b.~~ (b) Instructional materials required to be used in a child development or educational lesson activity, including but not limited to paper, notebooks, pencils, and art supplies.

~~c.~~ (c) Lesson plans and curricula.

~~d.~~ (d) Child development and educational activities outside the home, including drama, art, music, and museum activities, and the entrance fees for such activities, but not including food or lodging, membership fees, or other nonacademic expenses.

(2) “Early childhood development expenses” does not include services, materials, or activities for the teaching of religious tenets, doctrines, or worship, the purpose of which is to inculcate those tenets, doctrines, or worship.

Sec. 87. Section 422.33, subsections 2, 4, and 7, Code 2014, are amended to read as follows:

2. a. If the trade or business of the corporation is carried on entirely within the state, the tax shall be imposed on the entire net income, but if the trade or business is carried on partly within and partly without the state or if income is derived from sources partly within and partly without the state, or if income is derived from trade or business and sources, all of which are not entirely in the state, the tax shall be imposed only on the portion of the net income reasonably attributable to the trade or business or sources within the state, with the net income attributable to the state to be determined as follows:

~~α.~~ (1) Nonbusiness interest, dividends, rents and royalties, less related expenses, shall be allocated within and without the state in the following manner:

(4) (a) Nonbusiness interest, dividends, and royalties from patents and copyrights shall be allocable to this state if the taxpayer's commercial domicile is in this state.

(2) (b) Nonbusiness rents and royalties received from real property located in this state are allocable to this state.

(3) (c) Nonbusiness rents and royalties received from tangible personal property are allocable to this state to the extent that the property is utilized in this state; or in their entirety if the taxpayer's commercial domicile is in this state and the taxpayer is not taxable in the state in which the property is utilized. The extent of utilization of tangible personal property in a state is determined by multiplying the rents and royalties by a fraction, the numerator of which is the number of days of physical location of the property in the state during the rental or royalty period in the taxable year and the denominator of which is the number of days of physical location of the property everywhere during all rental or royalty periods in the taxable year. If the physical location of the property during the rental or royalty period is unknown, or unascertainable by the taxpayer tangible personal property is utilized in the state in which the property was located at the time the rental or royalty payor obtained possession.

(4) (d) Nonbusiness capital gains and losses from the sale or other disposition of assets shall be allocated as follows:

(i) Gains and losses from the sale or other disposition of real property located in this state are allocable to this state.

(ii) Gains and losses from the sale or other disposition of tangible personal property are allocable to this state if the property had a situs in this state at the time of the sale or disposition or if the taxpayer's commercial domicile is in this state and the taxpayer is not taxable in the state in which the property had a situs.

(iii) Gains and losses from the sale or disposition of intangible personal property are allocable to this state if the taxpayer's commercial domicile is in this state.

b. (2) Net nonbusiness income of the above class having been separately allocated and deducted as above provided, the remaining net business income of the taxpayer shall be allocated and apportioned as follows:

(4) (a) Business interest, dividends, rents, and royalties shall be reasonably apportioned within and without the state under rules adopted by the director.

(2) (b) Capital gains and losses from the sale or other disposition of assets shall be apportioned to the state based upon the business activity ratio applicable to the year the gain or loss is determined if the corporation determines Iowa taxable income by a sales, gross receipts or other business activity ratio. If the corporation has only allocable income, capital gains and losses from the sale or other disposition of assets shall be allocated in accordance with paragraph "a", subparagraph (4) (1), subparagraph division (d).

(3) (c) Where income is derived from business other than the manufacture or sale of tangible personal property, the income shall be specifically allocated or equitably apportioned within and without the state under rules of the director.

(4) (d) Where income is derived from the manufacture or sale of tangible personal property, the part attributable to business within the state shall be in that proportion which the gross sales made within the state bear to the total gross sales.

(5) (e) Where income consists of more than one class of income as provided in subparagraphs (1) to (4) subparagraph divisions (a) through (d) of this paragraph subparagraph, it shall be reasonably apportioned by the business activity ratio provided in rules adopted by the director.

(6) (f) The gross sales of the corporation within the state shall be taken to be the gross sales from goods delivered or shipped to a purchaser within the state regardless of the F.O.B. point or other conditions of the sale, excluding deliveries for transportation out of the state.

b. For the purpose of this section, the word "sale" subsection:

(1) "Sale" shall include exchange, and the word "manufacture".

(2) "Manufacture" shall include the extraction and recovery of natural resources and all processes of fabricating and curing. The words "tangible

(3) "Tangible personal property" shall be taken to mean corporeal personal property, such as machinery, tools, implements, goods, wares, and merchandise, and shall not be taken to mean money deposits in banks, shares of stock, bonds, notes, credits, or evidence of an interest in property and evidences of debt.

4. a. In addition to all taxes imposed under this division, there is imposed upon each corporation doing business within the state the greater of the tax determined in subsection 1, paragraphs "a" through "d" or the state alternative minimum tax equal to sixty percent of the maximum state corporate income tax rate, rounded to the nearest one-tenth of one percent, of the state alternative minimum taxable income of the taxpayer computed under this subsection.

b. The state alternative minimum taxable income of a taxpayer is equal to the taxpayer's state taxable income as computed with the adjustments in section 422.35 and with the following adjustments:

a. (1) Add items of tax preference included in federal alternative minimum taxable income under section 57, except subsections (a)(1) and (a)(5), of the Internal Revenue Code, make the adjustments included in federal alternative minimum taxable income under section 56, except subsections (a)(4) and (d), of the Internal Revenue Code, and add losses as required by section 58 of the Internal Revenue Code. In making the adjustment under section 56(c)(1) of the Internal Revenue Code, interest and dividends from federal securities and interest and dividends from state and other political subdivisions and from regulated investment companies exempt from federal income tax under the Internal Revenue Code, net of amortization of any discount or premium, shall be subtracted.

b. (2) Apply the allocation and apportionment provisions of subsection 2.

e. (3) Subtract an exemption amount of forty thousand dollars. This exemption amount shall be reduced, but not below zero, by an amount equal to twenty-five percent of the amount

by which the alternative minimum taxable income of the taxpayer, computed without regard to the exemption amount in this paragraph,¹ exceeds one hundred fifty thousand dollars.

~~d.~~ (4) In the case of a net operating loss computed for a tax year beginning after December 31, 1986, which is carried back or carried forward to the current taxable year, the net operating loss shall be reduced by the amount of items of tax preference and adjustments arising in the tax year which is taken into account in computing the net operating loss in section 422.35, subsection 11. The deduction for a net operating loss for a tax year beginning after December 31, 1986, which is carried back or carried forward to the current taxable year shall not exceed ninety percent of the alternative minimum taxable income determined without regard for the net operating loss deduction.

7. a. (1) There is allowed as a credit against the tax determined in subsection 1 for a tax year an amount equal to the minimum tax credit for that tax year.

(2) The minimum tax credit for a tax year is the excess, if any, of the net minimum tax imposed for all prior tax years beginning on or after January 1, 1987, over the amount allowable as a credit under this subsection for those prior tax years.

b. (1) The allowable credit under paragraph "a" for a tax year shall not exceed the excess, if any, of the tax determined in subsection 1 over the state alternative minimum tax as determined in subsection 4.

(2) The net minimum tax for a tax year is the excess, if any, of the tax determined in subsection 4 for the tax year over the tax determined in subsection 1 for the tax year.

Sec. 88. Section 422.70, subsection 1, paragraphs b, c, and d, Code 2014, are amended to read as follows:

b. To require by subpoena the attendance and testimony of witnesses;~~to~~

c. To issue and sign subpoenas.

e. ~~d.~~ To administer oaths, to examine witnesses and receive evidence.

~~d.~~ ~~e.~~ To compel witnesses to produce for examination books, papers, records, and documents relating to any matter which the director has the authority to investigate or determine.

Sec. 89. Section 423.3, subsection 60, paragraph h, Code 2014, is amended to read as follows:

h. (1) "Prosthetic device" means a replacement, corrective, or supportive device including repair and replacement parts for the same worn on or in the body to do any of the following:

(1) (a) Artificially replace a missing portion of the body.

(2) (b) Prevent or correct physical deformity or malfunction.

(3) (c) Support a weak or deformed portion of the body.

(2) "Prosthetic device" includes but is not limited to orthopedic or orthotic devices, ostomy equipment, urological equipment, tracheostomy equipment, and intraocular lenses.

Sec. 90. Section 426A.8, Code 2014, is amended to read as follows:

426A.8 Excess remitted — appeals.

1. If the amount of credit apportioned to any property eligible for military service tax exemption under this chapter in any year shall exceed the total tax, exclusive of any special assessments levied against such property eligible for military service tax exemption, then the excess shall be remitted by the county treasurer to the department of revenue to be redeposited in the general fund of the state and reallocated the following year by the department.

2. a. If any claim for exemption made has been denied by the board of supervisors, and the action is subsequently reversed on appeal, the same credit shall be allowed on the assessed valuation, not to exceed the amount of the military service tax exemption involved in the appeal, as was allowed on other military service tax exemption valuations for the year or years in question, and the director of revenue, the county auditor, and the county treasurer shall credit and change their books and records accordingly.

¹ See chapter 1141, §21 herein

b. If the appealing taxpayer has paid one or both of the installments of the tax payable in the year or years in question on such military service tax exemption valuation, remittance shall be made to the county treasurer in the amount of such credit.

c. The amount of the credit shall be allocated and paid from the surplus redeposited in the general fund of the state provided for in ~~the first paragraph of this section~~ subsection 1.

Sec. 91. Section 426A.11, subsections 1 and 2, Code 2014, are amended to read as follows:

1. The property, not to exceed two thousand seven hundred seventy-eight dollars in taxable value, of any veteran, as defined in section 35.1, of World War I.

2. The property, not to exceed one thousand eight hundred fifty-two dollars in taxable value, of an honorably separated, retired, furloughed to a reserve, placed on inactive status, or discharged veteran, as defined in section 35.1, subsection 2, paragraph "a" or "b".

Sec. 92. Section 426B.5, subsection 1, paragraph d, subparagraph (1), subparagraph divisions (a) and (b), Code 2014, are amended to read as follows:

(a) The county is levying the maximum amount allowed for the county's mental health, ~~intellectual disability, and developmental~~ disabilities services fund under section 331.424A for the fiscal year in which the funding is distributed.

(b) In the latest fiscal year reported in accordance with section 331.403, the county's mental health, ~~intellectual disability, and developmental~~ disabilities services fund ending balance under generally accepted accounting principles was equal to or less than twenty-five percent of the county's actual gross expenditures for that fiscal year.

Sec. 93. Section 426B.5, subsection 2, paragraph a, Code 2014, is amended to read as follows:

a. For the purposes of this subsection, unless the context otherwise requires, "services fund" means a county's mental health, ~~intellectual disability, and developmental~~ disabilities services fund created in section 331.424A.

Sec. 94. Section 445.37, Code 2014, is amended to read as follows:

445.37 When delinquent.

1. a. If the semiannual installment of any tax has not been paid before October 1 succeeding the levy, that amount becomes delinquent from October 1 after due. However, in those instances when the last day of September is a Saturday or Sunday, that amount becomes delinquent on the second business day of October. If the second installment is not paid before April 1 succeeding its maturity, it becomes delinquent from April 1 after due. However, in those instances when the last day of March is a Saturday or Sunday, that amount becomes delinquent on the second business day of April. This paragraph applies to all taxes as defined in section 445.1, subsection 6.

b. However, if there is a delay in the delivery of the tax list referred to in chapter 443 to the county treasurer, the amount of ad valorem taxes and manufactured or mobile home taxes due shall become delinquent thirty days after the date of delivery or on the delinquent date of the first installment, whichever date occurs later. The delay shall not affect the due dates for special assessments and rates or charges. The delinquent date for special assessments and rates or charges is the same as the first installment delinquent date for ad valorem taxes, including any extension, in absence of a statute to the contrary.

2. a. To avoid interest on delinquent taxes, a payment must be received by the treasurer on or before the last business day of the month preceding the delinquent date, or mailed with appropriate postage and applicable fees paid, and a United States postal service postmark affixed to the payment envelope, with the postmark bearing a date preceding the delinquent date. Items returned to the sender by the United States postal service for insufficient postage or applicable fees shall be assessed interest, unless the appropriate postage and fees are paid and the items are postmarked again before the delinquent date. However, if the last calendar day of a month falls on a Saturday, Sunday, or a holiday, that amount becomes delinquent on the second business day of the following month.

b. To avoid interest on current or delinquent taxes, for payments made through a county treasurer's authorized internet site only, if the last day of the month falls on a Saturday, Sunday, or a holiday, the electronic payment must be initiated by midnight on the first

business day of the next month. All other electronic payments must be initiated by midnight on the last day of the month preceding the delinquent date.

Sec. 95. Section 452A.2, subsection 27, paragraph a, subparagraph (2), Code 2014, is amended to read as follows:

(2) Any liquid advertised, offered for sale, sold for use as, or commonly or commercially used as a fuel for propelling motor vehicles which, when subjected to distillation of gasoline, naphtha, kerosene and similar petroleum products [ASTM (American society for testing and materials) international designation D-86], shows not less than ten percent distilled (recovered) below ~~three hundred forty-seven~~ 347 degrees Fahrenheit (~~one hundred seventy-five~~ 175 degrees Centigrade) and not less than ninety-five percent distilled (recovered) below ~~four hundred sixty-four~~ 464 degrees Fahrenheit (~~two hundred forty~~ 240 degrees Centigrade).

Sec. 96. Section 452A.2, subsection 27, paragraph b, Code 2014, is amended to read as follows:

b. "Motor fuel" does not include special fuel, and does not include liquefied gases which would not exist as liquids at a temperature of ~~sixty~~ 60 degrees Fahrenheit and a pressure of fourteen and seven-tenths pounds per square inch absolute, or naphthas and solvents unless the liquefied gases or naphthas and solvents are used as a component in the manufacture, compounding, or blending of a liquid within paragraph "a", subparagraph (2), in which event the resulting product shall be deemed to be motor fuel. "Motor fuel" does not include methanol unless blended with other motor fuels for use in an aircraft or for propelling motor vehicles.

Sec. 97. Section 452A.3, subsection 4, Code 2014, is amended to read as follows:

4. For compressed natural gas used as a special fuel, the rate of tax that is equivalent to the motor fuel tax shall be sixteen cents per hundred cubic feet adjusted to a base temperature of ~~sixty~~ 60 degrees Fahrenheit and a pressure of fourteen and seventy-three hundredths pounds per square inch absolute.

Sec. 98. Section 452A.86, Code 2014, is amended to read as follows:

452A.86 Method of determining gallonage.

The exclusive method of determining gallonage of any purchases or sales of motor fuel, undyed special fuel, compressed natural gas, or liquefied petroleum gas as defined in this chapter and distillate fuels shall be on a gross volume basis. A temperature-adjusted or other method shall not be used, except as it applies to liquefied petroleum gas and the sale or exchange of petroleum products between petroleum refiners. All invoices, bills of lading, or other records of sale or purchase and all returns or records required to be made, kept, and maintained by a supplier, restrictive supplier, importer, exporter, blender, or compressed natural gas or liquefied petroleum gas dealer or user shall be made, kept, and maintained on the gross volume basis. For purposes of this section, "distillate fuels" means any fuel oil, gas oil, topped crude oil, or other petroleum oils derived by refining or processing crude oil or unfinished oils which have a boiling range at atmospheric pressure which falls completely or in part between ~~five hundred fifty~~ 550 and ~~twelve hundred~~ 1,200 degrees Fahrenheit.

Sec. 99. Section 455B.471, subsections 7 and 8, Code 2014, are amended to read as follows:

7. "Petroleum" means petroleum, including crude oil or any fraction of crude oil which is liquid at standard conditions of temperature and pressure (~~sixty~~ 60 degrees Fahrenheit and fourteen and seven-tenths pounds per square inch absolute).

8. "Regulated substance" means an element, compound, mixture, solution or substance which, when released into the environment, may present substantial danger to the public health or welfare or the environment. Regulated substance includes substances designated in 40 C.F.R., pts. 61 and 116, and 40 C.F.R. §401.15, and petroleum including crude oil or any fraction of crude oil which is liquid at standard conditions of temperature and pressure (~~sixty~~ 60 degrees Fahrenheit and fourteen and seven-tenths pounds per square inch absolute). However, regulated substance does not include a substance regulated as a hazardous waste

under the Resource Conservation and Recovery Act of 1976. Substances may be added or deleted as regulated substances by rule of the commission pursuant to section 455B.474.

Sec. 100. Section 455E.11, subsection 2, paragraph b, subparagraph (3), subparagraph division (b), subparagraph subdivision (ii), Code 2014, is amended to read as follows:

(ii) Not more than six percent of the moneys is appropriated annually to the state hygienic laboratory to assist in well testing.

(iii) For purposes of this subparagraph division, “cistern” means an artificial reservoir constructed underground for the purpose of storing rainwater.

Sec. 101. Section 455G.2, subsection 13, Code 2014, is amended to read as follows:

13. “Petroleum” means petroleum, including crude oil or any fraction of crude oil which is liquid at standard conditions of temperature and pressure (~~sixty~~ 60 degrees Fahrenheit and fourteen and seven-tenths pounds per square inch absolute).

Sec. 102. Section 455G.13, subsection 2, paragraph b, Code 2014, is amended to read as follows:

b. An ~~owner~~ owner’s or operator’s liability for a release for which coverage is admitted under the underground storage tank insurance fund established in section 455G.11, Code 2003, shall not exceed the amount of the deductible.

Sec. 103. Section 455G.13, subsection 10, paragraph a, Code 2014, is amended to read as follows:

a. Upon payment by the fund for corrective action or third-party liability pursuant to this subchapter, the rights of the claimant to recover payment from any potentially responsible party, are assumed by the board to the extent paid by the fund. A claimant is precluded from receiving double compensation for the same injury.

Sec. 104. Section 456A.37, subsection 1, paragraph a, Code 2014, is amended to read as follows:

a. “Aquatic invasive species” means a nonnative wildlife or plant species that ~~have~~ has been determined by the department to pose a significant threat to the aquatic resources or water infrastructure of the state.

Sec. 105. Section 462A.2, subsection 32, Code 2014, is amended to read as follows:

32. “Proceeds” includes whatever is received when collateral or proceeds are sold, exchanged, collected, or otherwise disposed of. The term also includes the account arising when the right to payment is earned under a contract right. Money, checks, and the like are ~~cash~~ “proceeds” “cash proceeds”. All other proceeds are “*noncash proceeds*”.

Sec. 106. Section 468.188, Code 2014, is amended to read as follows:

468.188 Public improvements which divide a district — procedure.

1. If it should develop that any type of public improvement, other than the forces of nature, has caused such a change in the district as to effectively sever and cut off some of the land in the district from other lands in the district and from the improvements in the district in such a way as to deprive the land of any further benefits from the improvement, or in some manner to divide the benefits that may be derived from two separated portions of the improvement, then the board of supervisors or the board of trustees in charge may upon notice to interested parties and hearing as provided by this subchapter, parts 1 through 5, for the original establishment of a district make an order to remove lands so deprived of benefits from the district without any reclassification, or may subdivide the district into two separate entities if the public improvement splits the district into two separate units, each of which may still derive some separate benefits from the separated portions of the district.

2. If the public improvement is such as to leave two separate portions of the improvement that are still operable and of benefit to the land on each side of the division made by the public improvement, then the board may divide the district into two separate units so that each may perform further work on the improvements in their respective parts, but neither shall be charged for work completed on the opposite side of the new improvement that divides

them and may only be charged for the work done in that portion of the district remaining on their side of the division.

3. The same authority provided in this section shall vest in the board of supervisors or the board of trustees in the event a drainage district in any manner relinquishes its control over any portion of its improvements or its obligation to maintain same to another district and lands may be removed from the district or the district may be divided as provided in this section.

4. The board may further in dividing the district award to each of the separated portions of the district the improvement remaining in each portion, determine the value of the improvement so remaining on each side and secondly determine the contributions of the lands in the separated portions to the improvements and the upkeep of the earlier district, and if the contribution is proportionate neither side shall owe the other portion of the district any money, but if contribution is disproportionate, the board shall determine an equitable adjustment and the amount of payment required for one portion to pay to the other to buy the existing improvement.

5. If land is eliminated from any further benefits, there need not be any reclassification and the board may remove the same from the district in the same manner as if the land has been destroyed in whole by the erosion of a river and spread any deficiency in assessment among the remaining lands as provided by section 468.49.

6. "Type of public improvement" for the purpose of this section includes drainage or levee improvements or new highways.

Sec. 107. Section 468.500, subsection 1, paragraph b, Code 2014, is amended to read as follows:

b. A drainage or levee district under the control of a city council as provided in subchapter II, part 3, may be placed under the control and management of a board of trustees by the city council following the procedures provided in subchapter II, part 2, for the county board of supervisors.

Sec. 108. Section 468.500, subsection 2, Code 2014, is amended to read as follows:

2. An overlying drainage or levee district that controls and manages improvements and rights-of-way surrendered by a board of supervisors or board of trustees of a contained district, in accordance with sections 468.256 through 468.259, shall continue to be controlled and managed by a board of trustees as provided in subchapter II, part 3.

Sec. 109. Section 479.5, Code 2014, is amended to read as follows:

479.5 Application for permit.

1. A pipeline company doing business in this state shall file with the board its verified petition asking for a permit to construct, maintain and operate its pipeline or lines along, over or across the public or private highways, grounds, waters and streams of any kind of this state. Any pipeline company now owning or operating a pipeline in this state shall be issued a permit by the board upon supplying the information as provided for in section 479.6.

2. A pipeline company doing business in this state and proposing to engage in underground storage of gas within this state shall file with the board its verified petition asking for a permit to construct, maintain and operate facilities for the underground storage of gas to include the construction, placement, maintenance and operation of machinery, appliances, fixtures, wells, pipelines, and stations necessary for the construction, maintenance and operation of the gas underground storage facilities.

3. a. A pipeline company shall hold informational meetings in each county in which real property or property rights will be affected at least thirty days prior to filing the petition for a new pipeline. A member of the board or a person designated by the board shall serve as the presiding officer at each meeting, shall present an agenda for the meeting which shall include a summary of the legal rights of the affected landowners, and shall distribute and review the statement of individual rights required under section 6B.2A. A formal record of the meeting shall not be required.

b. The meeting shall be held at a location reasonably accessible to all persons, companies, or corporations which may be affected by the granting of the permit.

4. *a.* The pipeline company seeking the permit for a new pipeline shall give notice of the informational meeting to each person determined to be a landowner affected by the proposed project and each person in possession of or residing on the property. For the purposes of the informational meeting, “landowner” means a person listed on the tax assessment rolls as responsible for the payment of real estate taxes imposed on the property and “pipeline” means a line transporting a solid, liquid, or gaseous substance, except water, under pressure in excess of one hundred fifty pounds per square inch and extending a distance of not less than five miles or having a future anticipated extension of an overall distance of five miles.

b. The notice shall set forth the name of the applicant; the applicant’s principal place of business; the general description and purpose of the proposed project; the general nature of the right-of-way desired; the possibility that the right-of-way may be acquired by condemnation if approved by the utilities board; a map showing the route of the proposed project; a description of the process used by the utilities board in making a decision on whether to approve a permit including the right to take property by eminent domain; that the landowner has a right to be present at such meeting and to file objections with the board; and a designation of the time and place of the meeting. The notice shall be served by certified mail with return receipt requested not less than thirty days previous to the time set for the meeting, and shall be published once in a newspaper of general circulation in the county. The publication shall be considered notice to landowners whose residence is not known and to each person in possession of or residing on the property provided a good faith effort to notify can be demonstrated by the pipeline company.

5. A pipeline company seeking rights under this chapter shall not negotiate or purchase any easements or other interests in land in any county known to be affected by the proposed project prior to the informational meeting.

Sec. 110. Section 481A.1, subsection 35, Code 2014, is amended to read as follows:

35. “Whitetail” means an animal belonging to the ~~cervidae~~ Cervidae family and classified as part of the ~~virginianus~~ Virginianus species of the ~~odocoileus~~ Odocoileus genus, commonly referred to as whitetail.

Sec. 111. Section 481A.10A, Code 2014, is amended to read as follows:

481A.10A Farmer advisory committee.

1. The director shall establish a farmer advisory committee for the purpose of providing information to the department regarding crop and tree damage caused by deer, wild turkey, and other predators.

2. Members of the committee shall include a representative designated by each of the following organizations: ~~the~~

a. ~~The Iowa corn growers association, the~~

b. ~~The Iowa farm bureau federation, the~~

c. ~~The Iowa farmers union, the~~

d. ~~The Iowa state horticulture society, the~~

e. ~~The Iowa Christmas tree growers association, the~~

f. ~~The Iowa nursery and landscape association, the~~

g. ~~The department of agriculture and land stewardship, and the~~

h. ~~The Iowa state university agricultural extension service.~~

3. The committee shall meet with a representative of the department of natural resources on a semiannual basis. The committee shall serve without compensation or reimbursement for expenses.

Sec. 112. Section 483A.54, Code 2014, is amended to read as follows:

483A.54 Nonliability of the state and its officials.

1. Bonds issued are special limited obligations of the commission and are not a debt or liability of the state or any other political subdivision within the meaning of any constitutional or statutory debt limitation and are not a pledge of the state’s credit or taxing power within the meaning of any constitutional or statutory limitation or provision and, except as provided in this ~~division~~ subchapter, an appropriation shall not be made, directly or indirectly, by the state or any political subdivision of the state for the payment of bonds. The bonds are special

obligations of the commission payable solely from the wildlife habitat bond fund. Funds from the general fund of the state shall not be used to pay interest or principal on the bonds if revenues deposited in the wildlife habitat bond fund are insufficient.

2. The members of the commission or other person executing the bonds is not personally liable for the payment of the bonds. The bonds are valid and binding obligations of the commission notwithstanding the fact that before the delivery of the bonds any of the officers whose signatures appear on the bonds cease to be officers of the state. From and after the sale and delivery of the bonds, they shall be incontestable by the commission.

Sec. 113. Section 493.9, Code 2014, is amended to read as follows:

493.9 Change in stock.

Any such corporation may, by appropriate amendments to its articles of incorporation, adopted by a ~~two-third~~ two-thirds affirmative vote of each class of stock then issued and outstanding and affected by such amendment, change its common or preferred stock having a par value to an equal, greater or less number of shares of stock having no par value, and, in connection therewith, may fix the amount of capital represented by such shares of stock without par value.

Sec. 114. Section 514.1, subsection 2, Code 2014, is amended to read as follows:

2. For the purposes of this chapter, ~~“subscriber”;~~

a. “Health care” means that care necessary for the purpose of preventing, alleviating, curing, or healing human physical or mental illness, injury, or disability.

b. “Provider” means a person as defined in section 4.1, subsection 20, which is licensed or authorized in this state to furnish health care services.

~~c. “Subscriber” means an individual who enters into a contract for health care services with a corporation subject to this chapter and includes a person eligible for mandatory medical assistance or optional medical assistance as defined under chapter 249A, with respect to whom the department of human services has entered into a contract with a firm operating under this chapter. For purposes of this chapter, “provider” means a person as defined in section 4.1, subsection 20, which is licensed or authorized in this state to furnish health care services. “Health care” means that care necessary for the purpose of preventing, alleviating, curing, or healing human physical or mental illness, injury, or disability.~~

Sec. 115. Section 514I.10, subsection 1, Code 2014, is amended to read as follows:

1. Cost sharing for eligible children whose family income is below one hundred fifty percent of the federal poverty level shall not exceed the standards permitted under 42 U.S.C. § ~~1396(o)(a)(3)~~ §1396o(a)(3) or § ~~1396(o)(b)(1)~~ §1396o(b)(1).

Sec. 116. Section 521B.102, subsection 5, paragraph b, subparagraph (1), Code 2014, is amended to read as follows:

(1) The association shall satisfy the association’s minimum capital and surplus requirements through the capital and surplus equivalents ~~(net, net of liabilities)~~ liabilities, of the association and its members, which shall include a joint central fund that may be applied to any unsatisfied obligation of the association or any of its members, in an amount determined by the commissioner to provide adequate protection.

Sec. 117. Section 554.1110, Code 2014, is amended to read as follows:

554.1110 Rules for filing and indexing Rules for filing and indexing.

The secretary of state shall make and promulgate rules for all filing and indexing pursuant to this chapter and chapter 554B including but not limited to rules on whether statements and documents shall be indexed in real estate records.

Sec. 118. Section 554.1201, subsection 2, paragraph p, Code 2014, is amended to read as follows:

p. “Document of title” means a record that in the regular course of business or financing is treated as adequately evidencing that the person in possession or control of the record is entitled to receive, control, hold, and dispose of the record and the goods the record covers and that purports to be issued by or addressed to a bailee and to cover goods in the bailee’s

possession which are either identified or are fungible portions of an identified mass. The term includes a bill of lading, transport document, dock warrant, dock receipt, warehouse receipt, and order for delivery of goods. An ~~electronic document of title~~ *“electronic document of title”* means a document of title evidenced by a record consisting of information stored in an electronic medium. A ~~tangible document of title~~ *“tangible document of title”* means a document of title evidenced by a record consisting of information that is inscribed on a tangible medium.

Sec. 119. Section 554.2311, subsection 2, Code 2014, is amended to read as follows:

2. Unless otherwise agreed specifications relating to assortment of the goods are at the buyer’s option and except as otherwise provided in section 554.2319, subsection 1, paragraph “c”, and section 554.2319, subsection 3, specifications or arrangements relating to shipment are at the seller’s option.

Sec. 120. Section 556.1, subsection 12, Code 2014, is amended to read as follows:

12. a. *“Property”* means a fixed and certain interest in or right in an intangible that is held, issued, or owed in the course of a holder’s business, or by a government or governmental entity, and all income or increment therefrom, including that which is referred to as or evidenced by any of the following:

~~a.~~ (1) Money, check, draft, deposit, interest, dividend, and income.

~~b.~~ (2) Credit balance, customer overpayment, gift certificate, security deposit, refund, credit memorandum, unpaid wage, unused airline ticket, unused ticket, mineral proceeds, and unidentified remittance and electronic fund transfer.

~~c.~~ (3) Stock or other evidence of ownership interests in a business association.

~~d.~~ (4) Bond, debenture, note, or other evidence of indebtedness.

~~e.~~ (5) Money deposited to redeem stocks, bonds, coupons, and other securities, or to make distributions.

~~f.~~ (6) An amount due and payable under the terms of an insurance policy, including policies providing life insurance, property and casualty insurance, workers’ compensation insurance, or health and disability benefits insurance.

~~g.~~ (7) An amount distributable from a trust or custodian fund established under a plan to provide health, welfare, pension, vacation, severance, retirement, death, stock purchase, profit sharing, employee savings, supplemental unemployment insurance, or similar benefits.

~~h.~~ (8) Amounts distributable from a mineral interest in land.

~~i.~~ (9) Any other fixed and certain interest or right in an intangible that is held, issued, or owing in the course of a holder’s business, or by a government or governmental entity.

b. *“Property”* does not include credits, advance payments, overpayments, refunds, or credit memoranda shown on the books and records of a business association with respect to another business association unless the balance is property described in section 556.2 held by a banking organization or financial organization.

Sec. 121. Section 559.2, subsections 1 and 2, Code 2014, are amended to read as follows:

1. General, special, or otherwise.

2. Vested, contingent, or conditional.

Sec. 122. Section 562A.2, subsection 2, paragraph c, Code 2014, is amended to read as follows:

c. To ~~insure~~ ensure that the right to the receipt of rent is inseparable from the duty to maintain the premises.

Sec. 123. Section 562A.12, subsection 7, Code 2014, is amended to read as follows:

7. The ~~bad faith~~ bad-faith retention of a deposit by a landlord, or any portion of the rental deposit, in violation of this section shall subject the landlord to punitive damages not to exceed twice the monthly rental payment in addition to actual damages.

Sec. 124. Section 589.16, Code 2014, is amended to read as follows:

589.16 Tax sales legalized.

In all instances where a county treasurer heretofore conducted a tax sale at the time

provided in section 7259, Code 1935, or section 7262, ~~both of the Code, 1935~~, sales made at such tax sale or any adjournment thereof shall not be held invalid by reason of the failure of the county treasurer to have brought forward the delinquent tax of prior years upon the current tax lists in use by the said county treasurer at the time of conducting the sale, or by reason of the failure of the county treasurer to have offered all the property unsold before each adjournment of said sale and said tax sales are hereby legalized and declared valid notwithstanding the provisions of section 7193, Code 1935, and section 7259, ~~both of the Code, 1935~~, provided the delinquent taxes for which the said real estate was sold had been brought forward upon the current tax list of the year preceding the year in which the said tax sale was conducted. Provided, however, that no tax sale so legalized and validated shall affect a special assessment if the same continues to remain a lien notwithstanding a tax deed now or hereafter issued pursuant to such tax sale.

Sec. 125. Section 600.1, unnumbered paragraph 2, Code 2014, is amended to read as follows:

If a proceeding held under this chapter involves an Indian child as defined in section 232B.3 and the proceeding is subject to the Iowa Indian child welfare Act under chapter 232B, the proceeding and other actions taken in connection with the proceeding or this chapter shall comply with chapter 232B. In any proceeding held or action taken under this chapter involving an Indian child, the applicable requirements of the federal Adoption and Safe Families Act of ~~1999~~ 1997, Pub. L. No. 105-89, shall be applied to the proceeding or action in a manner that complies with chapter 232B and the federal Indian Child Welfare Act, Pub. L. No. 95-608.

Sec. 126. Section 600A.3, unnumbered paragraph 2, Code 2014, is amended to read as follows:

If a proceeding held under this chapter involves an Indian child as defined in section 232B.3 and the proceeding is subject to the Iowa Indian child welfare Act under chapter 232B, the proceeding and other actions taken in connection with the proceeding or this chapter shall comply with chapter 232B. In any proceeding held or action taken under this chapter involving an Indian child, the applicable requirements of the federal Adoption and Safe Families Act of ~~1999~~ 1997, Pub. L. No. 105-89, shall be applied to the proceeding or action in a manner that complies with chapter 232B and the federal Indian Child Welfare Act, Pub. L. No. 95-608.

Sec. 127. Section 602.11101, subsection 2, paragraph a, Code 2014, is amended to read as follows:

a. For the period beginning July 1, 1983, and ending June 30, 1987, the provisions of division I (~~articles of 1983 Iowa Acts, ch. 186, articles 1 through 10~~) 10 of this chapter, take effect only to the extent that the provisions do not conflict with the scheduled state assumption of responsibility for the components of the court system, and the amendments and repeals of divisions II and III of 1983 Iowa Acts, ch. 186, take effect only to the extent necessary to implement that scheduled state assumption of responsibility. If an amendment or repeal to a Code section in division II or III of 1983 Iowa Acts, ch. 186, is not effective during the period beginning July 1, 1983, and ending June 30, 1987, the Code section remains in effect for that period. On July 1, 1987, 1983 Iowa Acts, chapter ch. 186, takes effect in its entirety.

Sec. 128. Section 633.356, subsection 3, paragraph a, subparagraph (6), Code 2014, is amended to read as follows:

(6) If applicable, that the attached copy of the decedent's will is the last will of the decedent and has been admitted to probate or otherwise filed in the office of a clerk of the district court.

Sec. 129. Section 633.361, subsection 6, Code 2014, is amended to read as follows:

6. Name, relationship and post office address of each beneficiary under the will (~~if if the decedent died testate~~) testate or of each heir (~~if if the decedent died intestate~~) intestate. If any persons take by representation, the personal representative shall list the deceased person

through whom those persons take and shall also list the persons taking under that deceased person.

Sec. 130. Section 633.510, subsection 2, Code 2014, is amended to read as follows:

2. That the said absentee has property in this state (~~describing, describing~~ it with reasonable ~~certainty~~) certainty, all or part of which is situated in the county in which the petition is filed.

Sec. 131. Section 633.647, subsection 3, Code 2014, is amended to read as follows:

3. To make payments to, or for the benefit of, the ward in any of the following ways:

- a. Directly to the ward;
- b. Directly for the maintenance, welfare, and education of the ward;
- c. To the legal guardian of the person of the ward; ~~or.~~
- d. To anyone who at the time shall have the custody and care of the person of the ward.

Sec. 132. Section 657.11, subsection 3, Code 2014, is amended to read as follows:

3. a. This section does not apply to a person during any period that the person is classified as a chronic violator under this subsection as to any confinement feeding operation in which the person holds a controlling interest, as defined by rules adopted by the department of natural resources. This section shall apply to the person on and after the date that the person is removed from the classification of chronic violator. For purposes of this subsection, “*confinement feeding operation*” means an animal feeding operation in which animals are confined to areas which are totally roofed, and which are regulated by the department of natural resources or the environmental protection commission.

~~a.~~ b. (1) A person shall be classified as a chronic violator if the person has committed three or more violations as described in this subsection prior to, on, or after July 1, 1996. In addition, in relation to each violation, the person must have been subject to either of the following:

(a) The assessment of a civil penalty by the department or the commission in an amount equal to three thousand dollars or more.

(b) A court order or judgment for a legal action brought by the attorney general after referral by the department or commission.

(2) Each violation must have occurred within five years prior to the date of the latest violation, counting any violation committed by a confinement feeding operation in which the person holds a controlling interest. A violation occurs on the date the department issues an administrative order to the person assessing a civil penalty of three thousand dollars or more, or on the date the department notifies a person in writing that the department will recommend that the commission refer, or the commission refers the case to the attorney general for legal action, or the date of entry of the court order or judgment, whichever occurs first. A violation under this subsection shall not be counted if the civil penalty ultimately imposed is less than three thousand dollars, the department or commission does not refer the action to the attorney general, the attorney general does not take legal action, or a court order or judgment is not entered against the person. A person shall be removed from the classification of chronic violator on the date on which the person and all confinement feeding operations in which the person holds a controlling interest have committed less than three violations described in this subsection for the prior five years.

~~b.~~ c. For purposes of counting violations, a continuing and uninterrupted violation shall be considered as one violation. Different types of violations shall be counted as separate violations regardless of whether the violations were committed during the same period. The violation must be a violation of a state statute, or a rule adopted by the department, which applies to a confinement feeding operation and any related animal feeding operation structure, including an anaerobic lagoon, earthen manure storage basin, formed manure storage structure, or egg washwater storage structure; or any related pollution control device or practice. The structure, device, or practice must be part of the confinement feeding operation. The violation must be one of the following:

(1) Constructing or operating a related animal feeding operation structure or installing or using a related pollution control device or practice, for which the person must obtain a permit,

in violation of statute or rules adopted by the department, including the terms or conditions of the permit.

(2) Intentionally making a false statement or misrepresenting information to the department as part of an application for a construction permit for the related animal feeding operation structure, or the installation of the related pollution control device or practice, for which the person must obtain a construction permit from the department.

(3) Failing to obtain a permit or approval by the department for a permit to construct or operate a confinement feeding operation or use a related animal feeding operation structure or pollution control device or practice, for which the person must obtain a permit from the department.

(4) Operating a confinement feeding operation, including a related animal feeding operation structure or pollution control device or practice, which causes pollution to the waters of the state, if the pollution was caused intentionally, or caused by a failure to take measures required to abate the pollution which resulted from an act of God.

(5) Failing to submit a manure management plan as required, or operating a confinement feeding operation required to have a manure management plan without having submitted the manure management plan.

Sec. 133. Section 692.5, Code 2014, is amended to read as follows:

692.5 Right of notice, access and challenge.

1. Any person or the person's attorney shall have the right to examine and obtain a copy of criminal history data filed with the department that refers to the person. The person or person's attorney shall present or mail to the department written authorization and the person's fingerprint identification. The department shall not copy the fingerprint identification and shall return or destroy the identification after the copy of the criminal history data is made. The department may prescribe reasonable hours and places of examination.

2. Any person who files with the division a written statement to the effect that a statement contained in the criminal history data that refers to the person is nonfactual, or information not authorized by law to be kept, and requests a correction or elimination of that information that refers to that person shall be notified within twenty days by the division, in writing, of the division's decision or order regarding the correction or elimination. Judicial review of the actions of the division may be sought in accordance with the terms of the Iowa administrative procedure Act, chapter 17A. Immediately upon the filing of the petition for judicial review the court shall order the division to file with the court a certified copy of the criminal history data and in no other situation shall the division furnish an individual or the individual's attorney with a certified copy, except as provided by this chapter.

3. Upon the request of the petitioner, the record and evidence in a judicial review proceeding shall be closed to all but the court and its officers, and access thereto shall be refused unless otherwise ordered by the court. The clerk shall maintain a separate docket for such actions. A person, other than the petitioner, shall not permit a copy of any of the testimony or pleadings or the substance thereof to be made available to any person other than a party to the action or the party's attorney. Violation of this section shall be a public offense, punishable under section 692.7. The provisions of this section shall be the sole right of action against the department, its subdivisions, or employees regarding improper storage or release of criminal history data.

4. Whenever the division corrects or eliminates data as requested or as ordered by the court, the division shall advise all agencies or individuals who have received the incorrect information to correct their files. Upon application to the district court and service of notice on the commissioner of public safety, any individual may request and obtain a list of all persons and agencies who received criminal history data referring to the individual, unless good cause be shown why the individual should not receive said the list.

Sec. 134. Section 707.11, subsection 1, Code 2014, is amended to read as follows:

1. A person commits the offense of attempt to commit murder when, with the intent to cause the death of another person and not under circumstances which would justify the

person's actions, the person does any act by which the person expects to set in motion a force or chain of events which will cause or result in the death of the other person.

Sec. 135. Section 715C.1, subsection 11, Code 2014, is amended to read as follows:

11. a. "Personal information" means an individual's first name or first initial and last name in combination with any one or more of the following data elements that relate to the individual if any of the data elements are not encrypted, redacted, or otherwise altered by any method or technology in such a manner that the name or data elements are unreadable:

~~a.~~ (1) Social security number.

~~b.~~ (2) Driver's license number or other unique identification number created or collected by a government body.

~~c.~~ (3) Financial account number, credit card number, or debit card number in combination with any required security code, access code, or password that would permit access to an individual's financial account.

~~d.~~ (4) Unique electronic identifier or routing code, in combination with any required security code, access code, or password that would permit access to an individual's financial account.

~~e.~~ (5) Unique biometric data, such as a fingerprint, retina or iris image, or other unique physical representation or digital representation of biometric data.

b. "Personal information" does not include information that is lawfully obtained from publicly available sources, or from federal, state, or local government records lawfully made available to the general public.

Sec. 136. Section 719.1, subsections 1 and 2, Code 2014, are amended to read as follows:

1. a. A person commits interference with official acts when the person knowingly resists or obstructs anyone known by the person to be a peace officer, emergency medical care provider under chapter 147A, or fire fighter, whether paid or volunteer, in the performance of any act which is within the scope of the lawful duty or authority of that officer, emergency medical care provider under chapter 147A, or fire fighter, whether paid or volunteer, or who knowingly resists or obstructs the service or execution by any authorized person of any civil or criminal process or order of any court.

~~a.~~ b. Interference with official acts is a simple misdemeanor. In addition to any other penalties, the punishment imposed under this paragraph shall include assessment of a fine of not less than two hundred fifty dollars.

~~b.~~ c. If a person commits interference with official acts, as defined in this subsection, which results in bodily injury, the person commits a serious misdemeanor.

~~c.~~ d. If a person commits interference with official acts, as defined in this subsection, which results in serious injury, the person commits an aggravated misdemeanor.

~~d.~~ e. If a person commits an interference with official acts, as defined in this subsection, and in so doing inflicts bodily injury other than serious injury, that person commits an aggravated misdemeanor.

~~e.~~ f. If a person commits an interference with official acts, as defined in this subsection, and in so doing inflicts or attempts to inflict serious injury, or displays a dangerous weapon, as defined in section 702.7, or is armed with a firearm, that person commits a class "D" felony.

2. a. A person under the custody, control, or supervision of the department of corrections commits interference with official acts when the person knowingly resists, obstructs, or interferes with a correctional officer, agent, employee, or contractor, whether paid or volunteer, in the performance of the person's official duties.

~~a.~~ b. Interference with official acts in violation of this subsection is a serious misdemeanor.

~~b.~~ c. If a person violates this subsection and in so doing commits an assault, as defined in section 708.1, the person commits an aggravated misdemeanor.

~~c.~~ d. If a person violates this subsection and the violation results in bodily injury to another, the person commits an aggravated misdemeanor.

~~d.~~ e. If a person violates this subsection and the violation results in serious injury to another, the person commits a class "D" felony.

e. f. If a person violates this subsection and in so doing inflicts or attempts to inflict bodily injury other than serious injury to another, displays a dangerous weapon, as defined in section 702.7, or is armed with a firearm, the person commits a class “D” felony.

f. g. If a person violates this subsection and uses or attempts to use a dangerous weapon, as defined in section 702.7, or inflicts serious injury to another, the person commits a class “C” felony.

Sec. 137. Section 904.602, subsection 10, Code 2014, is amended to read as follows:

10. Regulations, procedures, and policies that govern the internal administration of the department and the judicial district departments of correctional services under chapter 905, which if released may jeopardize the secure operation of a correctional institution operation or program are confidential unless otherwise ordered by a court. These records include procedures on inmate movement and control, staffing patterns and regulations, emergency plans, internal investigations, equipment use and security, building plans, operation, and security, security procedures for inmate, staff, and visits, daily operation records, and contraband and medicine control. These records are exempt from the public inspection requirements in section 17A.3 and section 22.2.

~~These records are exempt from the public inspection requirements in section 17A.3 and section 22.2.~~

DIVISION II CORRESPONDING CHANGES

Sec. 138. Section 99F.15, subsection 6, Code 2014, is amended to read as follows:

6. Except for wagers on gambling games or exchanges for money as provided in section 99F.9, subsection 4 3, a licensee who exchanges tokens, chips, or other forms of credit to be used on gambling games for anything of value commits a simple misdemeanor.

Sec. 139. Section 99F.16, subsection 2, Code 2014, is amended to read as follows:

2. Except for coins authorized in section 99F.9, subsection 4 3, all moneys, coin, and currency found in close proximity of wagers, or of records of wagers are presumed forfeited. The burden of proof is upon the claimant of the property to rebut this presumption.

Sec. 140. Section 422.34A, subsection 8, Code 2014, is amended to read as follows:

8. Utilizing a distribution facility within this state, owning or leasing property at a distribution facility within this state that is used at or distributed from the distribution facility, or selling property shipped or distributed from a distribution facility. For purposes of this subsection, “*distribution facility*” means an establishment where shipments of tangible personal property are processed for delivery to customers. “*Distribution facility*” does not include an establishment where retail sales of tangible personal property or returns of such property are undertaken with respect to retail customers on more than twelve days a year except for a distribution facility which processes customer sales orders by mail, telephone, or electronic means, if the distribution facility also processes shipments of tangible personal property to customers provided that not more than ten percent of the dollar amount of goods are delivered and shipped so as to be included in the gross sales of the corporation within this state as provided in section 422.33, subsection 2, paragraph “*b*” “a”, subparagraph ~~(6)~~ (2), subparagraph division (f).

Sec. 141. Section 422.36, subsection 6, Code 2014, is amended to read as follows:

6. A foreign corporation is not required to file a return if its only activities in Iowa are the storage of goods for a period of sixty consecutive days or less in a warehouse for hire located in this state whereby the foreign corporation transports or causes a carrier to transport such goods to that warehouse and provided that none of the goods are delivered or shipped so as to be included in the gross sales of the corporation within this state as provided in section 422.33, subsection 2, paragraph “*b*” “a”, subparagraph ~~(6)~~ (2), subparagraph division (f).

Sec. 142. Section 805.8C, subsection 5, paragraphs a and b, Code 2014, are amended to read as follows:

a. For violations of legal age for gambling wagering under section 99D.11, subsection 7, section 99F.9, subsection 5 4, and section 725.19, subsection 1, the scheduled fine is five hundred dollars. Failure to pay the fine by a person under the age of eighteen shall not result in the person being detained in a secure facility.

b. For legal age violations for entering or attempting to enter a facility under section 99F.9, subsection 6 5, the scheduled fine is five hundred dollars. Failure to pay the fine by a person under the age of eighteen shall not result in the person being detained in a secure facility.

DIVISION III DIRECTIVES

Sec. 143. CODE EDITOR DIRECTIVES.

1. Sections 53.38, 53.39, 53.41, 53.44, 53.48, 53.49, 53.50, 53.51, 53.52, 73.15, 73.21, 85.63, 85.67, 85.68, 234.24, 234.26, 234.27, 234.28, 260C.56, 260C.57, 260C.61, 260C.63, 260C.64, 260C.65, 260C.67, 262.53, 262.56, 262.59, 262.60, 262.62, 262.63, 262.64, 262.65, 263.13, 358.36, 358.37, 461A.75, 461A.76, 461A.78, 462A.85, 476.26, 476.82, 483A.56, and 499.71, are amended by striking the word “division” and inserting in lieu thereof the word “subchapter”.

2. Sections 53.46, subsections 1, 3, 5, 6, and 7; 53.53, subsections 1 and 3; 73.16, subsection 2, paragraph “c”; 85.65A, subsection 3, paragraph “e”; 85.66, subsection 1; 262.55, unnumbered paragraph 1; 263.11, unnumbered paragraph 1; 462A.77, subsection 9; 462A.83, unnumbered paragraph 1; 476.23, subsections 2 and 4; 476.25, subsection 1; 476.42, unnumbered paragraph 1; 476.42, subsection 1, paragraph “b”; 476.42, subsection 4, paragraph “b”; 476.44, subsection 2, paragraph “a”; 476.72, unnumbered paragraph 1; 476.76, unnumbered paragraph 1; 483A.50, unnumbered paragraph 1; 483A.50, subsection 1; 483A.51, subsections 2, 5, and 6; 499.61, unnumbered paragraph 1; 499.69, subsection 1, paragraph “a”; and 499.69, subsection 1, paragraph “b”, subparagraph (3), are amended by striking the word “division” and inserting in lieu thereof the word “subchapter”.

3. Sections 144A.12, 331.449, 331.470, 554.9801, 554.9802, 554.9803, 554.9805, and 554.9809 are amended by striking, within the Iowa Acts citation, the word “chapter” and inserting in lieu thereof the abbreviation “ch.”.

4. Sections 202B.202, subsections 2 and 3; 490.1703, subsection 1, unnumbered paragraph 1; 490.1703, subsection 2; 514C.27, subsection 1, unnumbered paragraph 1; 516B.2, unnumbered paragraph 1; 535.2, subsection 6, paragraph “a”; 554.9804, subsection 1; 554.9806, subsection 1, paragraph “a”; 554.9806, subsection 2, paragraph “b”; 554.9806, subsection 3, paragraph “a”; 554.9807, subsections 2 and 5; 602.11101, subsection 2, paragraph “b”; and 602.11101, subsection 3, are amended by striking, within the Iowa Acts citation, the word “chapter” and inserting in lieu thereof the abbreviation “ch.”.

5. Section 589.22 is amended by striking, within the Iowa Acts citation, the letters “ch” and inserting in lieu thereof the abbreviation “ch.”.

6. Sections 202B.202, subsection 1; 426C.4, subsection 1, paragraph “b”, subparagraph (2); 504.1703, subsection 1, unnumbered paragraph 1; 504.1703, subsection 2; and 508.38, subsection 11, are amended by striking, within the Iowa Acts citation, the letters “ch” and inserting in lieu thereof the abbreviation “ch.”.

7. Section 155A.43 is amended by striking, within the Iowa Acts citation, the words “chapter” and “section” and inserting in lieu thereof the abbreviation “ch.” and the symbol “§”.

8. Sections 8.57, subsection 2; 135C.2, subsection 5; 144D.4, subsection 10; 233A.1, subsection 3; 233B.1, subsection 3; and 411.30, subsection 1, paragraph “c”, are amended by striking, within the Iowa Acts citation, the words “chapter” and “section” and inserting in lieu thereof the abbreviation “ch.” and the symbol “§”.

9. Section 554.11101 is amended by striking, within the Iowa Acts citation, the words “chapter” and “sections” and inserting in lieu thereof the abbreviation “ch.” and the symbol “§”.

10. Sections 12E.3A, subsection 1; 16.54, subsection 2; 135.153, subsection 1; 135.166, subsection 1; 249L.4, subsection 5, paragraph “a”; 312A.3, subsection 1, paragraph “a”; 315.4, subsection 1, paragraph “a”, subparagraph (2); 455E.11, subsection 2, paragraph “a”,

subparagraph (2), subparagraph division (f); and 505.32, subsection 2, paragraph “g”, are amended by striking, within the Iowa Acts citation, the word “section” and inserting in lieu thereof the symbol “§”.

11. Section 446.45 is amended by striking, within the Iowa Acts citation, the word “sections” and inserting in lieu thereof the symbol “§”.

12. Section 229.39, subsection 3, paragraph “a”, is amended by striking, within the Iowa Acts citation, the word “sections” and inserting in lieu thereof the symbol “§”.

Approved March 26, 2014

CHAPTER 1027

VEHICLE RECYCLER LICENSING — MISCELLANEOUS CHANGES

S.F. 2250

AN ACT relating to the licensing of vehicle recyclers.

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

Section 1. Section 321.1, subsections 89, 92, and 93, Code 2014, are amended to read as follows:

89. “*Used vehicle parts dealer*” means a person engaged in, or advertising as being engaged in, the business of selling bodies, parts of bodies, frames, or component parts of used vehicles subject to registration under this chapter.

92. “*Vehicle rebuilder*” means a person engaged in, or advertising as being engaged in, the business of rebuilding or restoring to operating condition vehicles subject to registration under this chapter, which have been damaged or wrecked.

93. “*Vehicle salvager*” means a person engaged in, or advertising as being engaged in, the business of scrapping vehicles, dismantling or storing wrecked or damaged vehicles or selling reusable parts of vehicles or storing vehicles not currently registered which vehicles are subject to registration under this chapter.

Sec. 2. Section 321H.2, subsections 6, 8, and 9, Code 2014, are amended to read as follows:

6. “*Used vehicle parts dealer*” means a person engaged in, or advertising as being engaged in, the business of selling bodies, parts of bodies, frames, or component parts of used vehicles subject to registration.

8. “*Vehicle rebuilder*” means a person engaged in, or advertising as being engaged in, the business of rebuilding or restoring to operating condition vehicles subject to registration which have been damaged or wrecked.

9. “*Vehicle salvager*” means a person engaged in, or advertising as being engaged in, the business of scrapping, recycling, dismantling, or storing wrecked or damaged vehicles or selling reusable parts of vehicles or storing vehicles not currently registered which vehicles are vehicles subject to registration.

Sec. 3. Section 321H.3, unnumbered paragraph 1, Code 2014, is amended to read as follows:

Except for educational institutions; persons licensed as new vehicle dealers under chapter 322; persons engaged in a hobby not for profit; persons engaged in the business of purchasing bodies, parts of bodies, frames, or component parts of vehicles only for sale as scrap metal; insurance companies governed by chapter 515; county mutual insurance associations governed by chapter 518; state mutual insurance associations governed by chapter 518A; or persons licensed under the provisions of this chapter as authorized vehicle recyclers, a person in this state shall not engage in, or advertise as being engaged in, the

business of any of the following:

Approved March 26, 2014

CHAPTER 1028

STATE TORT CLAIMS — VOLUNTEER DISASTER ASSISTANCE BY ARCHITECTS AND ENGINEERS

S.F. 2255

AN ACT designating registered architects and licensed professional engineers employees of the state for specified purposes under the Iowa tort claims Act.

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

Section 1. Section 669.2, subsection 4, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. *c.* “*Employee of the state*” also includes an architect registered pursuant to chapter 544A or a professional engineer licensed pursuant to chapter 542B who voluntarily and without compensation provides initial structural or building systems inspection services for the purposes of determining human occupancy at the scene of a disaster as defined in section 29C.2, subsection 4. To be considered an employee of the state, the architect or engineer shall be acting at the request and under the direction of the commissioner of public safety and in coordination with the local emergency management commission. For purposes of this paragraph, “*compensation*” does not include reimbursement for expenses.

Approved March 26, 2014

CHAPTER 1029

ADOPTIONS — INVESTIGATION AND REPORTING REQUIREMENTS

S.F. 2276

AN ACT relating to adoption investigation and report requirements.

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

Section 1. Section 600.8, subsection 1, Code 2014, is amended to read as follows:

1. *a.* A preplacement investigation shall be directed to and a report of this investigation shall answer the following:

(1) Whether the home of the prospective adoption petitioner is a suitable one for the placement of a minor person to be adopted.

(2) How the prospective adoption petitioner’s emotional maturity, finances, health, relationships, and any other relevant factor may affect the petitioner’s ability to accept, care, and provide a minor person to be adopted with an adequate environment as that person matures.

(3) Whether the prospective adoption petitioner has been convicted of a crime under a law of any state or has a record of founded child abuse. The preplacement investigation and

report shall include an examination of the criminal and child abuse records of the prospective adoption petitioner including all of the following:

(a) Criminal, child abuse, and sex offender registries maintained by the state.

(b) Child abuse registries maintained by any other state in which the prospective adoption petitioner has resided during the five years prior to the issuance of the preplacement investigation report.

(c) National biometric identification-based criminal records. For the purposes of international adoption preplacement investigations, the national biometric identification-based criminal record check results obtained pursuant to the standards of the United States department of homeland security shall satisfy the requirement of this subparagraph division.

b. A postplacement investigation and a report of this investigation shall:

(1) Consist of no fewer than three face-to-face visits with the minor person to be adopted and the adoption petitioner to be conducted within thirty days, ninety days, and one hundred eighty days following the placement and during completion of the minimum residence period specified in section 600.10.

(2) Verify the allegations of the adoption petition and its attachments and of the report of expenditures required under section 600.9.

(3) Evaluate the progress of the placement of the minor person to be adopted.

(4) Determine whether adoption by the adoption petitioner may be in the best interests of the minor person to be adopted.

(5) Include documentation verifying that any unique needs of the minor person to be adopted are being appropriately met in the placement before the investigator recommends finalization of the adoption.

c. (1) A background information investigation of the medical and social history of the biological parents of the minor person to be adopted and a report of the investigation shall be made by the agency, the person making an independent placement, or an investigator prior to the placement of the minor person to be adopted with any prospective adoption petitioner.

(2) The background information investigation and report shall not disclose the identity of the biological parents of the minor person to be adopted.

(3) The completed report shall be completed and filed with the court prior to the holding of the adoption hearing prescribed in section 600.12.

(4) The report shall be in substantial conformance with the prescribed medical and social history forms designed by the department pursuant to section 600A.4, subsection 2, paragraph "f".

(5) A copy of the background information investigation report shall be furnished to the prospective adoption petitioners within thirty days after the filing of the adoption petition prior to placement of the minor person to be adopted with the prospective adoption petitioner.

(6) Any person, including a juvenile court, who has gained relevant background information concerning a minor person subject to an adoption petition shall, upon request, fully cooperate with the conducting of a background information investigation by disclosing any relevant background information, whether contained in sealed records or not.

Sec. 2. Section 600.8, subsection 2, paragraph a, Code 2014, is amended to read as follows:

a. (1) A preplacement investigation and report of the investigation shall be completed and the prospective adoption petitioner approved for a placement by the person making the investigation prior to any agency or independent placement of a minor person in the petitioner's home in anticipation of an ensuing adoption.

(2) A report of a preplacement investigation that has approved a prospective adoption petitioner for a placement shall not authorize placement of a minor person with that petitioner after ~~one year~~ two years from the date of the report's issuance. However, if the prospective adoption petitioner is a relative within the fourth degree of consanguinity who has assumed custody of a minor person to be adopted, a preplacement investigation of this petitioner and a report of the investigation may be completed at a time established by the juvenile court or court or may be waived as provided in subsection 12.

Sec. 3. Section 600.15, Code 2014, is amended to read as follows:

600.15 Foreign and international adoptions.

1. A decree establishing a parent-child relationship by adoption which is issued pursuant to due process of law by a juvenile court or court of any other jurisdiction within or outside the United States shall be recognized in this state.

2. For an adoption based on a decree issued by a foreign jurisdiction within the United States, an investigator shall conduct a postplacement investigation and issue a postplacement report as provided in section 600.8.

3. *a.* For an adoption based on a decree issued by a jurisdiction outside the United States, an investigator shall conduct a postplacement investigation that consists of a minimum of three face-to-face visits with the minor person and the adoptive parents during the first year after the placement, with the first such visit to be conducted within sixty days of the placement of the minor person in the adoptive home. Additional visits shall be conducted if required by the jurisdiction that issued the decree.

b. The postplacement investigation and report under this subsection shall include documentation that any unique needs of the minor person are being appropriately met through the placement.

Approved March 26, 2014

CHAPTER 1030

OPERATION OF RAILROAD TRAIN OR LOCOMOTIVE — RAILROAD EMPLOYEES — IDENTIFICATION

S.F. 2290

AN ACT relating to identification required for operation of a railroad train.

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

Section 1. NEW SECTION. 327F.32 Railroad employee credentials.

An engineer, conductor, brake operator, or any other member of the crew of a locomotive or railroad train operated upon a railroad track, including a railroad track intersecting with a street or highway at a railroad grade crossing, is not required to provide a driver's license to a law enforcement officer in connection with the operation of the locomotive or railroad train.

Approved March 26, 2014

CHAPTER 1031

CLERKS OF DISTRICT COURT — REMOVAL PROCEDURE

S.F. 2313

AN ACT relating to the removal of clerks of the district court.

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

Section 1. Section 602.1215, subsection 1, Code 2014, is amended to read as follows:

1. Subject to the provisions of section 602.1209, subsection 3, the district judges of each judicial election district shall by majority vote appoint persons to serve as clerks of the district

court within the judicial election district. The district judges of a judicial election district may appoint a person to serve as clerk of the district court for more than one but not more than four contiguous counties in the same judicial district. A person does not qualify for appointment to the office of clerk of the district court unless the person is at the time of application a resident of the state. A clerk of the district court may be removed from office for cause by ~~a majority vote of the district judges of the chief judge of the judicial election district, after consultation with the district judges of the judicial election district.~~ Prior to removal, the clerk of the district court shall be notified of the cause for removal.

Approved March 26, 2014

CHAPTER 1032

EXCISE TAX ON COMPRESSED OR LIQUEFIED NATURAL GAS USED AS SPECIAL FUEL S.F. 2338

AN ACT concerning the excise tax on compressed natural gas and liquefied natural gas used as special fuel.

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

Section 1. Section 452A.2, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 20A. a. “Gallon”, with respect to compressed natural gas, means a gasoline gallon equivalent. A gasoline gallon equivalent of compressed natural gas is five and sixty-six hundredths pounds or one hundred twenty-six and sixty-seven hundredths cubic feet measured at a base temperature of 60 degrees Fahrenheit and a pressure of fourteen and seventy-three hundredths pounds per square inch absolute.

b. “Gallon”, with respect to liquefied natural gas, means a diesel gallon equivalent. A diesel gallon equivalent of liquefied natural gas is six and six hundredths pounds.

Sec. 2. Section 452A.2, subsections 24 and 25, Code 2014, are amended to read as follows:

24. “Licensed compressed natural gas, liquefied natural gas, and liquefied petroleum gas dealer” means a person in the business of handling untaxed compressed natural gas, liquefied natural gas, or liquefied petroleum gas who delivers any part of the fuel into a fuel supply tank of any motor vehicle.

25. “Licensed compressed natural gas, liquefied natural gas, and liquefied petroleum gas user” means a person licensed by the department who dispenses compressed natural gas, liquefied natural gas, or liquefied petroleum gas, upon which the special fuel tax has not been previously paid, for highway use from fuel sources owned and controlled by the person into the fuel supply tank of a motor vehicle, or commercial vehicle owned or controlled by the person.

Sec. 3. Section 452A.3, subsection 4, Code 2014, is amended to read as follows:

4. For compressed natural gas used as a special fuel, the rate of tax ~~that is equivalent to the motor fuel tax shall be sixteen cents per hundred cubic feet adjusted to a base temperature of sixty degrees Fahrenheit and a pressure of fourteen and seventy-three hundredths pounds per square inch absolute~~ is twenty-one cents per gallon.

Sec. 4. Section 452A.3, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 4A. For liquefied natural gas used as a special fuel, the rate of tax is twenty-two and one-half cents per gallon.

Sec. 5. Section 452A.4, subsection 1, paragraph d, Code 2014, is amended to read as follows:

d. A dealer's or user's license shall be required for each separate place of business or location where compressed natural gas, liquefied natural gas, or liquefied petroleum gas is delivered or placed into the fuel supply tank of a motor vehicle.

Sec. 6. Section 452A.8, subsection 2, paragraph e, Code 2014, is amended to read as follows:

e. (1) ~~For purposes of this paragraph "e", "dealer" or "user" means a licensed compressed natural gas, liquefied natural gas, and liquefied petroleum gas dealer or user and "fuel" means compressed natural gas, liquefied natural gas, or liquefied petroleum gas.~~

(2) The tax for compressed natural gas, liquefied natural gas, and liquefied petroleum gas delivered by a licensed ~~compressed natural gas or liquefied petroleum gas~~ dealer for use in this state shall attach at the time of the delivery and shall be collected by the dealer from the consumer and paid to the department as provided in this chapter. The tax, with respect to compressed natural gas, liquefied natural gas, and liquefied petroleum gas acquired by a consumer in any manner other than by delivery by a licensed ~~compressed natural gas or liquefied petroleum gas~~ dealer into a fuel supply tank of a motor vehicle, attaches at the time of the use of the fuel and shall be paid over to the department by the consumer as provided in this chapter.

~~(3) (3) The department shall adopt rules governing the dispensing of compressed natural gas, liquefied natural gas, and liquefied petroleum gas by licensed dealers and licensed users. The director may require by rule that reports and returns be filed by electronic transmission. For purposes of this paragraph "e", "dealer" and "user" mean a licensed compressed natural gas or liquefied petroleum gas dealer or user and "fuel" means compressed natural gas or liquefied petroleum gas. The department shall require that all pumps located at dealer locations and user locations through which liquefied petroleum gas can be dispensed shall be metered, inspected, tested for accuracy, and sealed and licensed by the state department of agriculture and land stewardship, and that fuel delivered into the fuel supply tank of any motor vehicle shall be dispensed only through tested metered pumps and may be sold without temperature correction or corrected to a temperature of sixty 60 degrees. If the metered gallonage is to be temperature-corrected, only a temperature-compensated meter shall be used. Natural gas used as fuel shall be delivered into compressing equipment through sealed meters certified for accuracy by the department of agriculture and land stewardship.~~

~~(3) (4) (a) All gallonage which is not for highway use, dispensed through metered pumps as licensed under this section on which fuel tax is not collected, must be substantiated by exemption certificates as provided by the department or by valid exemption certificates provided by the dealers, signed by the purchaser, and retained by the dealer. A "valid exemption certificate provided by a dealer" is an exemption certificate which is in the form prescribed by the director to assist a dealer to properly account for fuel dispensed for which tax is not collected and which is complete and correct according to the requirements of the director.~~

(b) For the privilege of purchasing liquefied petroleum gas, dispensed through licensed metered pumps, on a basis exempt from the tax, the purchaser shall sign exemption certificates for the gallonage claimed which is not for highway use.

(c) The department shall disallow all sales of gallonage which is not for highway use unless proof is established by the certificate. Exemption certificates shall be retained by the dealer for a period of three years.

~~(4) (5) (a) For the purpose of determining the amount of liability for fuel tax, each dealer and each user shall file with the department not later than the last day of the month following the month in which this division becomes effective and not later than the last day of each calendar month thereafter a monthly tax return certified under penalties for false certification. The return shall show, with reference to each location at which fuel is delivered or placed by the dealer or user into a fuel supply tank of any motor vehicle during the next preceding calendar month, information as required by the department.~~

(b) The amount of tax due shall be computed by multiplying the appropriate tax rate per gallon by the number of gallons of fuel delivered or placed by the dealer or user into supply tanks of motor vehicles.

(c) The return shall be accompanied by remittance in the amount of the tax due for the month in which the fuel was placed into the supply tanks of motor vehicles.

Sec. 7. Section 452A.60, unnumbered paragraph 1, Code 2014, is amended to read as follows:

The department of revenue or the state department of transportation shall prescribe and furnish all forms, as applicable, upon which reports, returns, and applications shall be made and claims for refund presented under this chapter and may prescribe forms of record to be kept by suppliers, restrictive suppliers, importers, exporters, blenders, common carriers, contract carriers, licensed compressed natural gas, liquefied natural gas, and liquefied petroleum gas dealers and users, terminal operators, nonterminal storage facility operations, and interstate commercial motor vehicle operators.

Sec. 8. Section 452A.62, subsection 1, paragraph a, subparagraph (2), Code 2014, is amended to read as follows:

(2) A licensed compressed natural gas, liquefied natural gas, or liquefied petroleum gas dealer, user, or person supplying compressed natural gas or liquefied petroleum gas to a licensed compressed natural gas, liquefied natural gas, or liquefied petroleum gas dealer or user.

Sec. 9. Section 452A.62, subsection 1, paragraph b, Code 2014, is amended to read as follows:

b. To examine the records, books, papers, receipts, and invoices of any distributor, supplier, restrictive supplier, importer, blender, exporter, terminal operator, nonterminal storage facility, licensed compressed natural gas, liquefied natural gas, or liquefied petroleum gas dealer or user, or any other person who possesses fuel upon which the tax has not been paid to determine financial responsibility for the payment of the taxes imposed by this chapter.

Sec. 10. Section 452A.74, subsection 1, paragraphs e and g, Code 2014, are amended to read as follows:

e. For any person to act as a supplier, restrictive supplier, importer, exporter, blender, or compressed natural gas, liquefied natural gas, or liquefied petroleum gas dealer or user without the required license.

g. For any licensed compressed natural gas, liquefied natural gas, or liquefied petroleum gas dealer or user to dispense compressed natural gas, liquefied natural gas, or liquefied petroleum gas into the fuel supply tank of any motor vehicle without collecting the fuel tax.

Sec. 11. Section 452A.74, subsection 2, Code 2014, is amended to read as follows:

2. Any delivery of compressed natural gas, liquefied natural gas, or liquefied petroleum gas to a compressed natural gas, liquefied natural gas, or liquefied petroleum gas dealer or user for the purpose of evading the state tax on compressed natural gas, liquefied natural gas, or liquefied petroleum gas, into facilities other than those licensed above knowing that the fuel will be used for highway use shall constitute a violation of this section. Any compressed natural gas, liquefied natural gas, or liquefied petroleum gas dealer or user for purposes of evading the state tax on compressed natural gas, liquefied natural gas, or liquefied petroleum gas, who allows a distributor to place compressed natural gas, liquefied natural gas, or liquefied petroleum gas for highway use in facilities other than those licensed above, shall also be deemed in violation of this section.

Sec. 12. Section 452A.85, subsection 1, Code 2014, is amended to read as follows:

1. Persons having title to motor fuel, ethanol blended gasoline, undyed special fuel, compressed natural gas, liquefied natural gas, or liquefied petroleum gas in storage and held for sale on the effective date of an increase in the excise tax rate imposed on motor fuel, ethanol blended gasoline, undyed special fuel, compressed natural gas, liquefied natural gas, or liquefied petroleum gas under this chapter shall be subject to an inventory tax based

upon the gallonage in storage as of the close of the business day preceding the effective date of the increased excise tax rate of motor fuel, ethanol blended gasoline, undyed special fuel, compressed natural gas, liquefied natural gas, or liquefied petroleum gas which will be subject to the increased excise tax rate.

Sec. 13. Section 452A.86, Code 2014, is amended to read as follows:

452A.86 Method of determining gallonage.

The exclusive method of determining gallonage of any purchases or sales of motor fuel, undyed special fuel, ~~compressed natural gas~~, or liquefied petroleum gas as defined in this chapter and distillate fuels shall be on a gross volume basis, except for compressed natural gas and liquefied natural gas. The exclusive method of determining gallonage of any purchases or sales of compressed natural gas is the gasoline gallon equivalent, as defined in section 452A.2, subsection 20A. The exclusive method of determining gallonage of any purchase or sale of liquefied natural gas is the diesel gallon equivalent, as defined in section 452A.2, subsection 20A. A temperature-adjusted or other method shall not be used, except as it applies to liquefied petroleum gas and the sale or exchange of petroleum products between petroleum refiners. All invoices, bills of lading, or other records of sale or purchase and all returns or records required to be made, kept, and maintained by a supplier, restrictive supplier, importer, exporter, blender, or compressed natural gas, liquefied natural gas, or liquefied petroleum gas dealer or user shall be made, kept, and maintained on the gross volume basis. For purposes of this section, “*distillate fuels*” means any fuel oil, gas oil, topped crude oil, or other petroleum oils derived by refining or processing crude oil or unfinished oils which have a boiling range at atmospheric pressure which falls completely or in part between ~~five hundred fifty 550~~ and ~~twelve hundred 1,200~~ degrees Fahrenheit.

Approved March 26, 2014

CHAPTER 1033

HORSE RACING — MISCELLANEOUS CHANGES

H.F. 381

AN ACT concerning horse racing, including the use of purse moneys for harness racing, advance deposit wagering, and restrictions on dosage amounts for phenylbutazone in certain horse races.

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

Section 1. Section 99D.7, subsection 5, paragraph b, Code 2014, is amended to read as follows:

b. The commission shall, beginning January 1, 2012, regulate the purse structure for all horse racing so that seventy-six percent is designated for thoroughbred racing, fifteen and one-quarter percent is designated for quarter horse racing, and eight and ~~three-quarter~~ three-quarters percent is designated for standardbred racing. The purse moneys designated for standardbred racing may only be used to support standardbred harness racing purses, breeder's awards, or expenses at the state fair, county fairs, or other harness racing tracks approved by the commission, or for the maintenance, construction, or repair of harness racing tracks located in Iowa and at the fairgrounds for such fairs or other harness racing tracks located in Iowa and approved by the commission. The horse racetrack in Polk county shall not provide funding to support standardbred racing at such county fairs that is not otherwise provided for in this paragraph.

Sec. 2. Section 99D.11, subsection 6, paragraph c, subparagraph (4), Code 2014, is amended to read as follows:

(4) An unlicensed advance deposit wagering operator or an individual taking or receiving wagers from residents of this state ~~on races conducted at the horse racetrack located in Polk county~~ is guilty of a class “D” felony.

Sec. 3. Section 99D.25A, subsection 2, Code 2014, is amended to read as follows:

2. Phenylbutazone shall not be administered to a horse in dosages which would result in concentrations of more than five micrograms of the substance or its metabolites per milliliter of blood. In races recognized as graded stakes thoroughbred races, the commission may establish restrictions on dosage amounts for phenylbutazone which would result in concentrations of less than five micrograms of the substance or its metabolites per milliliter of blood.

Approved March 26, 2014

CHAPTER 1034

UNEMPLOYMENT COMPENSATION — VOLUNTARY SHARED WORK PROGRAM CHANGES

H.F. 2199

AN ACT relating to conformity with federal law concerning the voluntary shared work program under the state unemployment insurance law and including applicability provisions.

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

Section 1. Section 96.40, subsection 2, paragraphs b, d, e, f, and j, Code 2014, are amended to read as follows:

b. The plan certifies that the aggregate reduction in work hours is in lieu of temporary layoffs which would have affected at least ten percent of the employees in the affected unit or units to which the plan applies and which would have resulted in an equivalent reduction in work hours. The employer provides an estimate of the number of layoffs that would occur absent participation in the program. “Affected unit” means a specified plant, department, shift, or other definable unit.

d. The shared work plan reduces the normal weekly hours of work for an employee in the affected unit by not less than twenty percent and not more than fifty percent with a corresponding reduction in wages. ~~Only full-time employees who normally work between thirty-five and forty hours per week are eligible to participate.~~

e. The reduction in hours and corresponding reduction in wages must be applied equally to all of the full-time employees in the affected unit.

f. The plan provides that fringe benefits will continue to be provided to employees in affected units as though their workweeks had not been reduced ~~or to the same extent as other employees not participating in the program.~~ “Fringe benefits” means employer-provided health benefits and retirement benefits under a defined benefit plan or a defined contribution plan pursuant to the Internal Revenue Code.

j. The plan is approved in writing by the collective bargaining representative for each employee organization or union which has members in the affected unit, and the plan provides for notification to employees in advance of participation.

Sec. 2. Section 96.40, subsection 2, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. *k.* Participation by the employer shall be consistent with applicable federal and state laws.

Sec. 3. Section 96.40, subsections 7 and 9, Code 2014, are amended to read as follows:

7. The department shall pay an individual who is eligible for shared work benefits under this section a weekly shared work benefit amount equal to the individual's regular weekly benefit amount for a period of total unemployment, less any deductible amounts under this chapter except wages received from any employer, multiplied by the full percentage of reduction in the individual's hours as set forth in the employer's shared work plan. If the shared work benefit amount calculated under this subsection is not a multiple of one dollar, the department shall round the amount so calculated to the next lowest multiple of one dollar. An individual shall be ~~ineligible~~ eligible for shared work benefits for any week in which the individual performs paid work for the participating employer ~~in excess of the reduced hours established under the shared work plan~~ for a number of hours equal to not less than twenty percent and not more than fifty percent of the normal weekly hours of work for the employee.

9. *a.* ~~Notwithstanding any other provisions of this chapter, all All benefits paid under a shared work plan, which are chargeable to the participating employer or any other base period employer of a participating employee, shall be charged to the account of the participating employer under the plan in the manner provided in this chapter for the charging of regular benefits.~~

b. An employer may provide as part of the plan a training program the employees may attend during the hours that have been reduced. Such a training program may include a training program funded under the Workforce Investment Act of 1998, Pub. L. No. 105-220. If the employer is able to show that the training program will provide a substantive increase in the workplace and employability skills of the employee so as to reduce the potential for future periods of unemployment, the department shall relieve the employer of charges for benefits paid to the individual attending training under the plan. The employee may attend the training at the work site utilizing internal resources, provided the training is outside of the normal course of employment, or in conjunction with an educational institution.

Sec. 4. **APPLICABILITY.** This Act applies to all voluntary shared work plans approved by the department of workforce development on or after July 1, 2014.

Approved March 26, 2014

CHAPTER 1035

SCHOOL FINANCE — WEIGHTING FOR SCHOOL DISTRICT AND AREA EDUCATION AGENCY SHARED OPERATIONAL FUNCTIONS

H.F. 2271

AN ACT relating to supplementary weighting for shared operational functions of school districts and area education agencies and including effective date provisions.

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

Section 1. Section 257.11, subsection 7, paragraph a, subparagraph (1), Code 2014, is amended to read as follows:

(1) In order to provide additional funding to increase student opportunities and redirect more resources to student programming for school districts that share operational functions, ~~a supplementary weighting of two hundredths per pupil shall be assigned to pupils enrolled in a district that shares with a political subdivision one or more operational functions~~

~~of a curriculum director, school administration manager, social worker, school nurse, or school counselor, or school librarian, or one or more operational functions in the areas of superintendent management, business management, human resources, transportation, or operation and maintenance for at least twenty percent of the school year shall be assigned a supplementary weighting for each shared operational function. A school district that shares an operational function in the area of superintendent management shall be assigned a supplementary weighting of eight pupils for the function. A school district that shares an operational function in the area of business management, human resources, transportation, or operation and maintenance shall be assigned a supplementary weighting of five pupils for the function. A school district that shares the operational functions of a curriculum director or a school counselor shall be assigned a supplementary weighting of three pupils for the function. The additional weighting shall be assigned for each discrete operational function shared. However, a school district may receive the additional weighting under this subsection for sharing the services of an individual with a political subdivision even if the type of operational function performed by the individual for the school district and the type of operational function performed by the individual for the political subdivision are not the same operational function, so long as both operational functions are eligible for weighting under this subsection. In such case, the school district shall be assigned the additional weighting for the type of operational function that the individual performs for the school district, and the school district shall not receive additional weighting for any other function performed by the individual. The operational function sharing arrangement does not need to be a newly implemented sharing arrangement to receive supplementary weighting under this subsection. However, to receive supplementary weighting under this subsection for an ongoing operational function sharing arrangement that began before July 1, 2014, the district shall submit information to the department documenting the cost savings directly attributable to the shared operational functions and describe the district's consideration of additional shared operational functions.~~

Sec. 2. Section 257.11, subsection 7, paragraphs c and d, Code 2014, are amended to read as follows:

c. ~~Supplementary weighting pursuant to this subsection shall be available to a school district for a maximum of five years during the period commencing with the budget year beginning July 1, 2014, through the budget year beginning July 1, 2019. The minimum amount of additional weighting for which a school district shall be eligible is an amount equivalent to ten additional pupils, and the maximum amount of additional weighting for which a school district shall be eligible in a budget year is an amount equivalent to forty twenty-one additional pupils. Receipt of supplementary weighting by a school district pursuant to this subsection for more than one year shall be contingent upon the annual submission of information by the district to the department documenting cost savings directly attributable to the shared operational functions. Criteria for determining the number of years for which supplementary weighting shall be received pursuant to this subsection, subject to the five-year maximum, and for determining qualification of operational functions for supplementary weighting shall be determined by the department by rule, through consideration of long-term savings by the school district or increased student opportunities.~~

d. ~~Supplementary weighting pursuant to this subsection shall be available to an area education agency for a maximum of five years during the period commencing with the budget year beginning July 1, 2014, through the budget year beginning July 1, 2019. The minimum amount of additional funding for which an area education agency shall be eligible in a budget year is fifty thirty thousand dollars, and the maximum amount of additional funding for which an area education agency shall be eligible is two hundred thousand dollars. The department of management shall annually set a weighting for each area education agency to generate the approved operational sharing expense using the area education agency's special education cost per pupil amount and foundation level. Receipt of supplementary weighting by an area education agency for more than one year shall be contingent upon the annual submission of information by the district to the department documenting cost savings directly attributable to the shared operational functions. Criteria for determining the number of years for which supplementary weighting shall be received pursuant to this subsection,~~

~~subject to the five-year maximum, and the amount generated by the supplementary weighting, and for determining qualification of operational functions for supplementary weighting shall be determined by the department by rule, through consideration of long-term savings by the area education agency or increased student opportunities.~~

Sec. 3. EFFECTIVE UPON ENACTMENT. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved March 26, 2014

CHAPTER 1036

GOVERNMENT AGENCY OPERATIONS — REPORTS, PURCHASING, LEASES, AND DEBT COLLECTION

H.F. 2288

AN ACT relating to reporting and other requirements concerning the department of administrative services and other state agencies.

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

Section 1. Section 7A.3, subsection 2, Code 2014, is amended by striking the subsection.

Sec. 2. Section 8A.110, subsection 5, Code 2014, is amended by striking the subsection.

Sec. 3. Section 8A.111, subsection 2, Code 2014, is amended to read as follows:

~~2. Internal service fund service business plans and financial reports as required under section 8A.123, subsection 5, paragraph “a”, and an An annual internal service fund expenditure report as required under section 8A.123, subsection 5, paragraph “b”.~~

Sec. 4. Section 8A.111, subsections 5 and 11, Code 2014, are amended by striking the subsections.

Sec. 5. Section 8A.123, subsection 5, paragraph a, Code 2014, is amended by striking the paragraph.

Sec. 6. Section 8A.315, subsection 2, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. *e.* Notwithstanding the requirements of this subsection regarding the purchase of recycled printing and writing paper, the department may purchase printing and writing paper in lieu of recycled paper if the department determines that the purchase will result in significant savings to the state.

Sec. 7. Section 8A.321, subsection 6, paragraph c, subparagraph (1), Code 2014, is amended to read as follows:

(1) ~~The department shall annually issue a request for proposals for leasing privately owned office space for state employees in the downtown area of the city of Des Moines.~~ Prior to replacing or renovating publicly owned buildings or relocating any state agencies at the seat of government to any space in publicly owned buildings, the department shall issue a request for proposals for leasing privately owned office space for state employees in the downtown area of the city of Des Moines and shall use such proposals to compare the costs of privately owned space to publicly owned space. The department shall locate state employees in office space in the most cost-efficient manner possible. In determining cost efficiency, the department shall consider all costs of the publicly owned space, the costs of the original acquisition of the publicly owned space, the costs of tenant improvements to the

publicly owned space, and the anticipated economic and useful life of the publicly owned building space.

Sec. 8. Section 8A.362, subsection 4, paragraph c, Code 2014, is amended by striking the paragraph.

Sec. 9. Section 8A.378, unnumbered paragraph 3, Code 2014, is amended to read as follows:

The department shall negotiate implementation of the plan with the city of Des Moines with the goal of entering into a memorandum of understanding in relation to the plan. ~~The department shall provide the governor and the capitol planning commission with quarterly reports regarding progress made on the capitol view preservation plan and execution of the memorandum of understanding.~~

Sec. 10. Section 8A.504, subsection 1, paragraphs a, b, and d, Code 2014, are amended to read as follows:

a. “Collection entity” means the department of administrative services and any other state public agency that maintains a separate accounting system and elects to establish a debt collection setoff procedure for collection of debts owed to the ~~state or its agencies~~ public agency.

b. “Person” does not include a state public agency.

d. “State “Public agency” means a board, commission, department, including the department of administrative services, or other administrative office or unit of the state of Iowa or any other state entity reported in the Iowa comprehensive annual financial report, or a political subdivision of the state, or an office or unit of a political subdivision. “State “Public agency” does include the clerk of the district court as it relates to the collection of a qualifying debt. “State “Public agency” does not include the general assembly or the governor.

Sec. 11. Section 8A.504, subsections 2, 3, and 5, Code 2014, are amended to read as follows:

2. *Setoff procedure.* The collection entity shall establish and maintain a procedure to set off against any claim owed to a person by a state public agency any liability of that person owed to a state public agency, a support debt being enforced by the child support recovery unit pursuant to chapter 252B, or such other qualifying debt. The procedure shall only apply when at the discretion of the director it is feasible. The procedure shall meet the following conditions:

a. Before setoff, a person’s liability to a state public agency and the person’s claim on a state public agency shall be in the form of a liquidated sum due, owing, and payable.

b. Before setoff, the state public agency shall obtain and forward to the collection entity the full name and social security number of the person liable to it or to whom a claim is owing who is a natural person. If the person is not a natural person, before setoff, the state public agency shall forward to the collection entity the information concerning the person as the collection entity shall, by rule, require. The collection entity shall cooperate with other state public agencies in the exchange of information relevant to the identification of persons liable to or claimants of state public agencies. However, the collection entity shall provide only relevant information required by a state public agency. The information shall be held in confidence and used for the purpose of setoff only. Section 422.72, subsection 1, does not apply to this paragraph.

c. Before setoff, a state public agency shall, at least annually, submit to the collection entity the information required by paragraph “b” along with the amount of each person’s liability to and the amount of each claim on the state public agency. The collection entity may, by rule, require more frequent submissions.

d. Before setoff, the amount of a person’s claim on a state public agency and the amount of a person’s liability to a state public agency shall constitute a minimum amount set by rule of the collection entity.

e. Upon submission of an allegation of liability by a state public agency, the collection entity shall notify the state public agency whether the person allegedly liable is entitled to payment from a state public agency, and, if so entitled, shall notify the state public agency of the amount

of the person's entitlement and of the person's last address known to the collection entity. Section 422.72, subsection 1, does not apply to this paragraph.

f. (1) Upon notice of entitlement to a payment, the state public agency shall send written notification to that person of the state public agency's assertion of its rights to all or a portion of the payment and of the state public agency's entitlement to recover the liability through the setoff procedure, the basis of the assertion, the opportunity to request that a jointly or commonly owned right to payment be divided among owners, and the person's opportunity to give written notice of intent to contest the amount of the allegation. ~~The state agency shall send a copy of the notice to the collection entity.~~ A public agency shall provide the person with an opportunity to contest the liability. A state public agency subject to chapter 17A shall give notice, conduct hearings, and allow appeals in conformity with chapter 17A.

(2) However, upon submission of an allegation of the liability of a person which is owing and payable to the clerk of the district court and upon the determination by the collection entity that the person allegedly liable is entitled to payment from a state public agency, the collection entity shall send written notification to the person which states the assertion by the clerk of the district court of rights to all or a portion of the payment, the clerk's entitlement to recover the liability through the setoff procedure, the basis of the assertions, the person's opportunity to request within fifteen days of the mailing of the notice that the collection entity divide a jointly or commonly owned right to payment between owners, the opportunity to contest the liability to the clerk by written application to the clerk within fifteen days of the mailing of the notice, and the person's opportunity to contest the collection entity's setoff procedure.

g. Upon the timely request of a person liable to a state public agency or of the spouse of that person and upon receipt of the full name and social security number of the person's spouse, a state public agency shall notify the collection entity of the request to divide a jointly or commonly owned right to payment. Any jointly or commonly owned right to payment is rebuttably presumed to be owned in equal portions by its joint or common owners.

h. The collection entity shall, after the state public agency has sent notice to the person liable or, if the liability is owing and payable to the clerk of the district court, the collection entity has sent notice to the person liable, set off the amount owed to the agency against any amount which a state public agency owes that person. The collection entity shall refund any balance of the amount to the person. The collection entity shall periodically transfer amounts set off to the state public agencies entitled to them. If a person liable to a state public agency gives written notice of intent to contest an allegation, a state public agency shall hold a refund or rebate until final disposition of the allegation. Upon completion of the setoff, a state public agency shall notify in writing the person who was liable or, if the liability is owing and payable to the clerk of the district court, shall comply with the procedures as provided in paragraph "j".

i. The department of revenue's existing right to credit against tax due or to become due under section 422.73 is not to be impaired by a right granted to or a duty imposed upon the collection entity or other state public agency by this section. This section is not intended to impose upon the collection entity or the department of revenue any additional requirement of notice, hearing, or appeal concerning the right to credit against tax due under section 422.73.

j. If the alleged liability is owing and payable to the clerk of the district court and setoff as provided in this section is sought, all of the following shall apply:

(1) The judicial branch shall prescribe procedures to permit a person to contest the amount of the person's liability to the clerk of the district court.

(2) The collection entity shall, except for the procedures described in subparagraph (1), prescribe any other applicable procedures concerning setoff as provided in this subsection.

(3) Upon completion of the setoff, the collection entity shall file, at least monthly, with the clerk of the district court a notice of satisfaction of each obligation to the full extent of all moneys collected in satisfaction of the obligation. The clerk shall record the notice and enter a satisfaction for the amounts collected and a separate written notice is not required.

k. If the alleged liability is owing and payable to a community college and setoff pursuant to this section is sought, both of the following shall apply:

(1) In addition to satisfying other applicable setoff procedures established under this subsection, the community college shall prescribe procedures to permit a person to contest

the amount of the person's liability to the community college. Such procedures shall be consistent with and ensure the protection of the person's right of due process under Iowa law.

(2) The collection entity shall, except for the procedures prescribed pursuant to subparagraph (1), prescribe any other applicable procedures concerning setoff as provided in this subsection.

3. In the case of multiple claims to payments filed under this section, priority shall be given to claims filed by the child support recovery unit or the foster care recovery unit, next priority shall be given to claims filed by the clerk of the district court, next priority shall be given to claims filed by the college student aid commission, next priority shall be given to claims filed by the investigations division of the department of inspections and appeals, and last priority shall be given to claims filed by other state public agencies. In the case of multiple claims in which the priority is not otherwise provided by this subsection, priority shall be determined in accordance with rules to be established by the director.

5. Under substantive rules established by the director, the department shall seek reimbursement from other state public agencies to recover its costs for setting off liabilities.

Sec. 12. Section 8B.9, subsection 2, Code 2014, is amended to read as follows:

2. ~~Internal service fund service business plans and financial reports as required under section 8B.13, subsection 5, paragraph "a", and an An annual internal service fund expenditure report as required under section 8B.13, subsection 5, paragraph "b".~~

Sec. 13. Section 8B.13, subsection 5, paragraph a, Code 2014, is amended by striking the paragraph.

Sec. 14. Section 70A.25, subsection 3, Code 2014, is amended by striking the subsection.

Sec. 15. Section 99D.2, subsection 3, Code 2014, is amended to read as follows:

3. "Claimant agency" means a state public agency as defined in section 8A.504, subsection 1, or the state court administrator as defined in section 602.1101.

Sec. 16. Section 99F.1, subsection 4, Code 2014, is amended to read as follows:

4. "Claimant agency" means a state public agency as defined in section 8A.504, subsection 1, or the state court administrator as defined in section 602.1101.

Sec. 17. 2003 Iowa Acts, chapter 179, section 21, unnumbered paragraph 4, as amended and redesignated as subsection 6, by 2005 Iowa Acts, chapter 161, section 1, is amended to read as follows:

~~6. The department or agency receiving funds under this section shall report monthly to the fiscal committee of the legislative council on the use of the funds.~~

Sec. 18. REPEAL. Section 8D.10, Code 2014, is repealed.

Approved March 26, 2014

CHAPTER 1037

LOAN OR CREDIT TRANSACTIONS

H.F. 2324

AN ACT relating to consumer lending transactions by modifying provisions applicable to certain loan charges and modifying designated monetary limits specified in the consumer credit code, and including applicability provisions.

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

Section 1. Section 535.2, subsection 2, paragraph a, subparagraph (2), Code 2014, is amended to read as follows:

(2) A person borrowing money or obtaining credit in an amount which exceeds ~~twenty-five thousand dollars~~ the threshold amount as defined in section 537.1301, exclusive of interest, for the purpose of constructing improvements on real property, whether or not the real property is owned by the person.

Sec. 2. Section 535.2, subsection 2, paragraph a, subparagraph (5), Code 2014, is amended to read as follows:

(5) A person borrowing money or obtaining credit for business or agricultural purposes, or a person borrowing money or obtaining credit in an amount which exceeds ~~twenty-five thousand dollars~~ the threshold amount, as defined in section 537.1301, for personal, family, or household purposes. As used in this paragraph, "*agricultural purpose*" means as defined in section 535.13, and "*business purpose*" includes but is not limited to a commercial, service, or industrial enterprise carried on for profit and an investment activity.

Sec. 3. Section 535.8, subsection 1, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. c. "*Points and fees*" means the fees and charges that are included in the definition of points and fees in 12 C.F.R. §1026.32(b)(1).

Sec. 4. Section 535.8, Code 2014, is amended by adding the following new subsections:

NEW SUBSECTION. 1A. If a lender that is a financial institution as defined in section 537.1301 makes a loan in which the points and fees the borrower is charged by all lenders in connection with the loan does not exceed the amounts specified in 12 C.F.R. §1026.43(e)(3), the loan shall not be subject to the provisions of subsection 2, paragraphs "a", "b", and "d", or subsection 3. This subsection applies to the financial institution lender that originates the loan and to subsequent purchasers of the loan originated by the financial institution.

NEW SUBSECTION. 1B. This section shall not be construed to change the prohibition against the sale of title insurance or sale of insurance against loss or damage by reason of defective title or encumbrances as provided in section 515.48, subsection 10.

Sec. 5. Section 535.8, subsection 2, paragraph b, subparagraph (4), Code 2014, is amended by striking the subparagraph.

Sec. 6. Section 535.8, subsection 6, Code 2014, is amended to read as follows:

6. ~~a. The provisions of this section shall not apply to any loan which is subject to the provisions of section 636.46, nor shall it apply to origination fees, administrative fees, commitment fees or similar charges paid by one lender to another lender if these fees are not ultimately paid either directly or indirectly by the borrower who occupies or will occupy the dwelling or by the seller of the dwelling.~~

~~b. A lender shall not use an appraisal for any purpose in connection with making a loan under this section if the appraisal is performed by a person who is employed by or affiliated with any person receiving a commission or fee from the seller of the property. If a lender violates this paragraph subsection the borrower is entitled to recover any actual damages plus the costs paid by the borrower, plus attorney fees incurred in an action necessary to effect recovery.~~

Sec. 7. Section 535.10, subsection 3, paragraph a, Code 2014, is amended to read as follows:

a. A lender may collect in connection with establishing or renewing a home equity line of credit the costs listed in section 535.8, subsection 2, ~~paragraph paragraphs~~ paragraphs "a" or "b", charges for insurance as described in section 537.2501, subsection 2, and a loan processing fee as agreed between the borrower and the lender, and annually may collect an account maintenance fee of not more than fifteen dollars. Fees collected under this subsection shall be disregarded for purposes of determining the maximum charge permitted by subsection 4.

Sec. 8. Section 536.1, Code 2014, is amended to read as follows:

536.1 Title — license required.

1. This chapter may be referred to as the “*Iowa Regulated Loan Act*”.

2. With respect to a loan other than a consumer loan, a person shall not engage in the business of making loans of money, credit, goods, or things in action in the amount or of the value of ~~twenty-five thousand dollars~~ the threshold amount or less and charge, contract for, or receive on the loan a greater rate of interest or consideration for the loan than the lender would be permitted by law to charge if the lender were not a licensee under this chapter except as authorized by this chapter and without first obtaining a license from the superintendent of banking.

3. With respect to a consumer loan, a person required by section 537.2301 to have a license shall not engage in the business of making loans of money, credit, goods or things in action in the amount or value of ~~twenty-five thousand dollars~~ the threshold amount or less and charge, contract for, or receive on the loan a greater rate of interest or consideration for the loan than the lender would be permitted by law to charge if the lender were not a licensee under this chapter, except as authorized by this chapter and without first obtaining a license from the superintendent.

4. A person who enters into less than ten supervised loans per year in this state and who neither has an office physically located in this state nor engages in face-to-face solicitation in this state may contract for and receive the rate of interest permitted in this chapter for licensees under this chapter. A “*consumer loan*” means the same as defined in section 537.1301.

5. For the purposes of this section, “*threshold amount*” means the same as defined in section 537.1301.

Sec. 9. Section 536.13, subsection 5, Code 2014, is amended to read as follows:

5. A licensee under this chapter may lend any sum of money not exceeding ~~twenty-five thousand dollars~~ the threshold amount as defined in section 537.1301 in amount and may charge, contract for, and receive on the loan interest or charges at a rate not exceeding the maximum rate of interest or charges determined and fixed by the superintendent under authority of this section or pursuant to subsection 7 for those amounts in excess of ten thousand dollars.

Sec. 10. Section 536.15, Code 2014, is amended to read as follows:

536.15 Limitation on principal amount over ~~twenty-five thousand dollars~~.

A licensee shall not directly or indirectly charge, contract for, or receive any interest or consideration greater than the lender would be permitted by law to charge if the lender were not a licensee upon the loan, use, or forbearance of money, goods, or things in action, or upon the loan, use, or sale of credit, of the amount or value of more than ~~twenty-five thousand dollars~~ the threshold amount. This section also applies to a licensee who permits a person, as borrower or as endorser, guarantor, or surety for a borrower, or otherwise, to owe directly or contingently or both to the licensee at any time the sum of more than ~~twenty-five thousand dollars~~ the threshold amount for principal. For the purposes of this section, “*threshold amount*” means the same as defined in section 537.1301.

Sec. 11. Section 537.1301, subsection 13, paragraph a, subparagraph (5), Code 2014, is amended to read as follows:

(5) With respect to a sale of goods or services, the amount financed does not exceed ~~twenty-five thousand dollars~~ the threshold amount.

Sec. 12. Section 537.1301, subsection 14, paragraph a, subparagraph (4), Code 2014, is amended to read as follows:

(4) The amount payable under the lease does not exceed ~~twenty-five thousand dollars~~ the threshold amount.

Sec. 13. Section 537.1301, subsection 15, paragraph a, subparagraph (5), Code 2014, is amended to read as follows:

(5) The amount financed does not exceed ~~twenty-five thousand dollars~~ the threshold amount.

Sec. 14. Section 537.1301, subsection 15, paragraph b, subparagraph (2), Code 2014, is amended to read as follows:

(2) A debt which is secured by a first lien on real property ~~and which is incurred primarily for the purpose of acquiring that real property, or refinancing a contract for deed to that real property, or constructing on that real property a building containing one or more dwelling units.~~

Sec. 15. Section 537.1301, subsection 21, paragraph b, Code 2014, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (5) An initial charge imposed by a financial institution for returning an item presented against non-sufficient funds or for paying an item that overdraws an account. For the purposes of this subparagraph, “*item*” includes any form of authorization or order for withdrawal of funds from an account such as a check, automated teller machine card, debit card, automated clearinghouse or other means.

Sec. 16. Section 537.1301, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 21A. “*Financial institution*” means and includes any bank incorporated under the provisions of any state or federal law, any savings and loan association or savings bank incorporated under the provisions of state or federal law, or any credit union organized under the provisions of any state or federal law.

Sec. 17. Section 537.1301, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 46. “*Threshold amount*” means the threshold amount, as determined by 12 C.F.R. §226.3(b),¹ in effect during the period the consumer credit transaction was entered into.

Sec. 18. Section 537.2501, subsection 1, paragraph e, Code 2014, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (5) Fees or charges listed in section 535.8, subsection 2, paragraphs “a” and “b”.

Sec. 19. Section 537.2507, Code 2014, is amended to read as follows:

537.2507 Attorney fee.

With respect to a consumer credit transaction, the agreement may not provide for the payment by the consumer of attorney fees. However, in a consumer credit transaction with an amount financed exceeding twenty-five thousand dollars secured by an interest in land, the agreement may provide for the payment by the consumer of reasonable attorney fees. A provision in violation of this subsection section is unenforceable.

Sec. 20. Section 537.3604, subsection 8, paragraph e, Code 2014, is amended to read as follows:

e. The amount payable under the consumer rental purchase agreement does not exceed ~~twenty-five thousand dollars~~ the threshold amount.

Sec. 21. Section 537.6201, subsection 2, Code 2014, is amended to read as follows:

2. Debt collectors, as defined in section 537.7102, subsection 5, to whose acts, practices, or conduct this chapter applies pursuant to section 537.1201 if the total debt collected by a debt collector in the preceding calendar year exceeds ~~twenty-five thousand dollars~~ the threshold amount, or if not, if the total debt collected during the current calendar year

¹ See chapter 1141, §26 herein

exceeds twenty-five thousand dollars, but this part does not apply to those licensed, certified, or otherwise authorized to engage in business under chapter 524, 533, 536, or 536A.

Sec. 22. APPLICABILITY. Section 537.1301, subsection 21, paragraph b, subparagraph (5), as enacted by this Act, applies to charges assessed by a financial institution on or after July 1, 2014.

Approved March 26, 2014

CHAPTER 1038

INDIGENT DEFENSE — DELINQUENCY AND TERMINATION OF PARENTAL RIGHTS PROCEEDINGS

H.F. 2326

AN ACT relating to payments from the indigent defense fund by the state public defender, including effective date provisions, and providing penalties.

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

Section 1. Section 13B.4B, subsection 2, paragraph c, Code 2014, is amended to read as follows:

c. The state public defender may in the state public defender's sole discretion release claims and supporting documents, including any information that would otherwise be confidential in sections 232.147 through 232.150, to the auditor of state, the Iowa supreme court attorney disciplinary board, the grievance commission of the supreme court of Iowa, or to other state or local agencies to the extent necessary to investigate fraud or other criminal activity against the attorney or vendor submitting the claim.

Sec. 2. Section 232.151, Code 2014, is amended to read as follows:

232.151 Criminal penalties.

Any person who knowingly discloses, receives, or makes use or permits the use of information derived directly or indirectly from the records concerning a child referred to in sections 232.147 ~~to~~ through 232.150, except as provided by those sections or section 13B.4B, subsection 2, paragraph "c", shall be guilty of a serious misdemeanor.

Sec. 3. Section 600A.6A, subsection 2, Code 2014, is amended to read as follows:

2. If the parent against whom the petition is filed desires but is financially unable to employ counsel, the court, ~~following an in-court colloquy~~, shall appoint counsel for the person if ~~all of the following criteria are met:~~

~~a. The person requests appointment of counsel.~~

~~b. The person is indigent.~~

~~c. The court determines both of the following:~~

~~(1) The person, because of lack of skill or education, would have difficulty in presenting the person's version of the facts in dispute, particularly where the presentation of the facts requires the examination or cross-examination of witnesses or the presentation of complex documentary evidence.~~

~~(2) The person has a colorable defense to the termination of parental rights, or there are substantial reasons that make termination of parental rights inappropriate the person requests appointment of counsel and the court determines that the person is indigent.~~

Sec. 4. Section 600A.6B, Code 2014, is amended to read as follows:

600A.6B Payment of attorney fees.

1. A person filing a petition for termination of parental rights under this chapter ~~or the person on whose behalf the petition is filed~~ shall be responsible for the payment of reasonable attorney fees for services provided by counsel appointed pursuant to section 600A.6A in juvenile court or in an appellate proceeding initiated by the person filing the petition unless the person filing the petition is a private child-placing agency ~~as defined in section 238.1 licensed under chapter 238~~ or unless the court determines that the person filing the petition ~~or the person on whose behalf the petition is filed~~ is indigent.

2. If the person filing the petition is a private child-placing agency ~~as defined in section 238.1 licensed under chapter 238~~ or if the person filing the petition ~~or the person on whose behalf the petition is filed~~ is indigent, the ~~appointed attorney shall be paid reasonable attorney fees~~ prospective parent on whose behalf the petition is filed shall be responsible for the payment of reasonable attorney fees for services provided in juvenile court or an appellate proceeding ~~as determined by the state public defender~~ for counsel appointed pursuant to section 600A.6A unless the court determines that the prospective parent on whose behalf the petition is filed is indigent.

3. If the prospective parent on whose behalf the petition is filed is indigent, and if the person filing the petition is indigent or a private child-placing agency licensed under chapter 238, the appointed counsel shall be paid reasonable attorney fees as determined by the state public defender from the indigent defense fund established in section 815.11.

3. 4. If the parent against whom the petition is filed appeals a termination order under section 600A.9, subsection 1, paragraph "b", the person who filed the petition or the person on whose behalf the petition is filed shall not be responsible for the payment of attorney fees for services provided by counsel appointed pursuant to section 600A.6A in the appellate proceeding. Instead, the appointed attorney shall be paid reasonable attorney fees as determined by the state public defender from the indigent defense fund established pursuant to section 815.11.

4. 5. The state public defender shall review all the claims submitted under ~~this section subsection 3 or 4~~ and shall have the same authority with regard to the payment of these claims as the state public defender has with regard to claims submitted under chapters 13B and 815, including the authority to adopt rules concerning the review and payment of claims submitted.

Sec. 5. EFFECTIVE UPON ENACTMENT. The following provision or provisions of this Act, being deemed of immediate importance, take effect upon enactment:

1. The section of this Act amending section 600A.6A, subsection 2.

Approved March 26, 2014

CHAPTER 1039

SOLID WASTE — STEEL SLAG EXCEPTION

H.F. 2346

AN ACT relating to solid waste.

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

Section 1. Section 455B.301, subsection 23, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. *e.* Steel slag which is a product resulting from the steel manufacturing process and is managed as an item of value in a controlled manner and not as a discarded material.

Approved March 26, 2014

CHAPTER 1040

ENTITIES REGULATED BY THE DEPARTMENT OF INSPECTIONS AND APPEALS — MISCELLANEOUS PROVISIONS

H.F. 2365

AN ACT relating to employment, disciplinary, and other procedures for entities regulated by the department of inspections and appeals, and including applicability provisions.

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

Section 1. Section 135B.34, subsection 2, paragraph b, subparagraph (2), Code 2014, is amended to read as follows:

(2) Subparagraph (1) applies to a crime that is a simple misdemeanor offense under section 123.47 or ~~chapter 321~~, and to a crime that is a first offense of operating a motor vehicle while intoxicated under section 321J.2, subsection 1.

Sec. 2. Section 135B.34, subsection 5, paragraphs a and b, Code 2014, are amended to read as follows:

a. If a person employed by a hospital that is subject to this section is convicted of a crime or has a record of founded child or dependent adult abuse entered in the abuse registry after the person's employment application date, the person shall inform the hospital of such information within forty-eight hours of the criminal conviction or entry of the record of founded child or dependent adult abuse. The hospital shall act to verify the information within ~~forty-eight hours~~ seven calendar days of notification. If the information is verified, the requirements of subsections 2, 3, and 4 regarding employability and evaluations shall be applied by the hospital to determine whether or not the person's employment is continued. The hospital may continue to employ the person pending the performance of an evaluation by the department of human services to determine whether prohibition of the person's employment is warranted. A person who is required by this subsection to inform the person's employer of a conviction or entry of an abuse record and fails to do so within the required period commits a serious misdemeanor.

b. If a hospital receives credible information, as determined by the hospital, that a person employed by the hospital has been convicted of a crime or a record of founded child or dependent adult abuse has been entered in the abuse registry after employment from a person other than the employee and the employee has not informed the hospital of such information within the period required under paragraph "a", the hospital shall act to verify the credible information within ~~forty-eight hours~~ seven calendar days of receipt of the credible information. If the information is verified, the requirements of subsections 2, 3, and 4 regarding employability and evaluations shall be applied by the hospital to determine whether or not the person's employment is continued.

Sec. 3. Section 135C.10, subsection 9, Code 2014, is amended to read as follows:

9. In the case of an application by an existing licensee for a new or newly acquired facility, continuing or repeated failure of the licensee to operate any previously licensed facility or facilities in compliance with the provisions of this chapter ~~or of~~, the rules adopted pursuant

to ~~it~~ this chapter, or equivalent provisions that the facility is subject to in this state or any other state.

Sec. 4. Section 135C.10, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 11. Intentionally preventing or interfering with or attempting to prevent or interfere in any way with the performance by any duly authorized representative of the department of the lawful enforcement of this chapter or of the rules adopted pursuant to this chapter. As used in this subsection, “*lawful enforcement*” includes but is not limited to the following:

a. Contacting or interviewing any resident of a health care facility in private at any reasonable hour and without advance notice.

b. Examining any relevant books or records of a health care facility unless otherwise protected from disclosure by operation of law.

c. Preserving evidence of any violation of this chapter or of the rules adopted pursuant to this chapter.

Sec. 5. Section 135C.11, subsection 2, Code 2014, is amended to read as follows:

2. The procedure governing hearings authorized by this section shall be in accordance with the rules promulgated by the department. A full and complete record shall be kept of all proceedings, and all testimony shall be reported but need not be transcribed unless judicial review is sought pursuant to section 135C.13. Copies of the transcript may be obtained by an interested party upon payment of the cost of preparing the copies. Witnesses may be subpoenaed by either party and shall be allowed fees at a rate prescribed by the department’s rules. The director may, after advising ~~the certified volunteer long-term care ombudsman a representative of the office of long-term care ombudsman~~, either proceed in accordance with section 135C.30, or remove all residents and suspend the license or licenses of any health care facility, prior to a hearing, when the director finds that the health or safety of residents of the health care facility requires such action on an emergency basis. ~~The fact that a certified volunteer long-term care ombudsman has not been appointed for a particular facility shall not bar the director from exercising the emergency powers granted by this subsection with respect to that facility.~~

Sec. 6. Section 135C.13, Code 2014, is amended to read as follows:

135C.13 Judicial review.

Judicial review of any action of the director may be sought in accordance with the terms of the Iowa administrative procedure Act, chapter 17A. Notwithstanding the terms of chapter 17A, petitions for judicial review may be filed in the district court of the county where the facility or proposed facility is located, and pending final disposition of the matter the status quo of the applicant or licensee shall be preserved except when the director, ~~with the advice and consent after advising a representative of the certified volunteer office of long-term care ombudsman~~, determines that the health, safety, or welfare of the residents of the facility is in immediate danger, in which case the director may order the immediate removal of such residents. ~~The fact that a certified volunteer long-term care ombudsman has not been appointed for a particular facility shall not bar the director from exercising the emergency powers granted by this section with respect to that facility.~~

Sec. 7. Section 135C.14, subsection 8, paragraph d, Code 2014, is amended to read as follows:

d. The notification of ~~certified volunteer the office of long-term care ombudsmen~~ ombudsman by the department of all complaints relating to health care facilities and the involvement of the ~~certified volunteer office of long-term care ombudsmen~~ ombudsman in resolution of the complaints.

Sec. 8. Section 135C.16, subsection 3, Code 2014, is amended to read as follows:

3. An ~~inspector~~ authorized representative of the department may enter any licensed health care facility without a warrant, and may examine all records pertaining to the care provided residents of the facility. An ~~inspector~~ authorized representative of the department may contact or interview any resident, employee, or any other person who might have knowledge

about the operation of a health care facility. An ~~inspector~~ authorized representative of the department of human services shall have the same right with respect to any facility where one or more residents are cared for entirely or partially at public expense, and an ~~investigator~~ authorized representative of the designated protection and advocacy agency shall have the same right with respect to any facility where one or more residents have developmental disabilities or mental illnesses, and the state fire marshal or a deputy appointed pursuant to section 135C.9, subsection 1, paragraph "b", shall have the same right of entry into any facility and the right to inspect any records pertinent to fire safety practices and conditions within that facility, and an authorized representative of the office of long-term care ombudsman shall have the same right with respect to any nursing facility or residential care facility. If any such ~~inspector~~ authorized representative has probable cause to believe that any institution, building, or agency not licensed as a health care facility is in fact a health care facility as defined by this chapter, and upon producing identification that the individual is an ~~inspector~~ authorized representative is denied entry thereto for the purpose of making an inspection, the ~~inspector~~ authorized representative may, with the assistance of the county attorney of the county in which the purported health care facility is located, apply to the district court for an order requiring the owner or occupant to permit entry and inspection of the premises to determine whether there have been any violations of this chapter.

Sec. 9. Section 135C.17, Code 2014, is amended to read as follows:

135C.17 Duties of other departments.

It shall be the duty of the department of human services, state fire marshal, office of long-term care ombudsman, and the officers and agents of other state and local governmental units, and the designated protection and advocacy agency to assist the department in carrying out the provisions of this chapter, insofar as the functions of these respective offices and departments are concerned with the health, welfare, and safety of any resident of any health care facility. It shall be the duty of the department to cooperate with the protection and advocacy agency and the office of long-term care ombudsman by responding to all reasonable requests for assistance and information as required by federal law and this chapter.

Sec. 10. Section 135C.19, subsection 2, paragraph b, Code 2014, is amended to read as follows:

b. A copy of each citation required to be posted by this subsection shall be sent by the department to the department of human services ~~and~~, to the designated protection and advocacy agency if the facility has one or more residents with developmental disabilities or mental illness, and to the office of long-term care ombudsman if the facility is a nursing facility or residential care facility.

Sec. 11. Section 135C.33, subsection 2, paragraph b, subparagraph (2), Code 2014, is amended to read as follows:

(2) Subparagraph (1) applies to a crime that is a simple misdemeanor offense under section 123.47 ~~or chapter 321~~, and to a crime that is a first offense of operating a motor vehicle while intoxicated under section 321J.2, subsection 1.

Sec. 12. Section 135C.33, subsection 7, paragraphs a and b, Code 2014, are amended to read as follows:

a. If a person employed by a facility, service, or program employer that is subject to this section is convicted of a crime or has a record of founded child or dependent adult abuse entered in the abuse registry after the person's employment application date, the person shall inform the employer of such information within forty-eight hours of the criminal conviction or entry of the record of founded child or dependent adult abuse. The employer shall act to verify the information within ~~forty-eight hours~~ seven calendar days of notification. If the information is verified, the requirements of subsections 2, 3, and 4 regarding employability and evaluations shall be applied by the employer to determine whether or not the person's employment is continued. The employer may continue to employ the person pending the performance of an evaluation by the department of human services to determine whether prohibition of the person's employment is warranted. A person who is required by this

subsection to inform the person's employer of a conviction or entry of an abuse record and fails to do so within the required period commits a serious misdemeanor.

b. If a facility, service, or program employer receives credible information, as determined by the employer, that a person employed by the employer has been convicted of a crime or a record of founded child or dependent adult abuse has been entered in the abuse registry after employment from a person other than the employee and the employee has not informed the employer of such information within the period required under paragraph "a", the employer shall act to verify the credible information within ~~forty-eight hours~~ seven calendar days of receipt of the credible information. If the information is verified, the requirements of subsections 2, 3, and 4 regarding employability and evaluations shall be applied to determine whether or not the person's employment is continued.

Sec. 13. Section 135C.33, subsection 8, paragraph d, subparagraph (2), Code 2014, is amended to read as follows:

(2) Subparagraph (1) applies to a crime that is a simple misdemeanor offense under section 123.47 ~~or chapter 321~~, and to a crime that is a first offense of operating a motor vehicle while intoxicated under section 321J.2, subsection 1.

Sec. 14. Section 135C.33, subsection 8, paragraph e, subparagraphs (1) and (2), Code 2014, are amended to read as follows:

(1) If a student is convicted of a crime or has a record of founded child or dependent adult abuse entered in the abuse registry after the record checks and any evaluation have been performed, the student shall inform the certified nurse aide training program of such information within forty-eight hours of the criminal conviction or entry of the record of founded child or dependent adult abuse. The program shall act to verify the information within ~~forty-eight hours~~ seven calendar days of notification. If the information is verified, the requirements of paragraph "c" shall be applied by the program to determine whether or not the student's involvement in a clinical education component may continue. The program may allow the student involvement to continue pending the performance of an evaluation by the department of human services. A student who is required by this subparagraph to inform the program of a conviction or entry of an abuse record and fails to do so within the required period commits a serious misdemeanor.

(2) If a program receives credible information, as determined by the program, that a student has been convicted of a crime or a record of founded child or dependent adult abuse has been entered in the abuse registry after the record checks and any evaluation have been performed, from a person other than the student and the student has not informed the program of such information within the period required under subparagraph (1), the program shall act to verify the credible information within ~~forty-eight hours~~ seven calendar days of receipt of the credible information. If the information is verified, the requirements of paragraph "c" shall be applied to determine whether or not the student's involvement in a clinical education component may continue.

Sec. 15. Section 135C.38, subsection 1, paragraphs a and c, Code 2014, are amended to read as follows:

a. Upon receipt of a complaint made in accordance with section 135C.37, the department ~~or certified volunteer long-term care ombudsman~~ shall make a preliminary review of the complaint. Unless the department ~~or certified volunteer long-term care ombudsman~~ concludes that the complaint is intended to harass a facility or a licensee or is without reasonable basis, the department ~~or certified volunteer long-term care ombudsman~~ shall make or cause to be made an on-site inspection of the health care facility which is the subject of the complaint within the time period determined pursuant to the following guidelines, which period shall commence on the date of receipt of the complaint:

(1) For nursing facilities, an on-site inspection shall be initiated as follows:

(a) Within two working days for a complaint determined by the department ~~or certified volunteer long-term care ombudsman~~ to be an alleged immediate jeopardy situation.

(b) Within ten working days for a complaint determined by the department ~~or certified volunteer long-term care ombudsman~~ to be an alleged high-level, nonimmediate jeopardy situation.

(c) Within forty-five calendar days for a complaint determined by the department ~~or certified volunteer long-term care ombudsman~~ to be an alleged nonimmediate jeopardy situation, other than a high-level situation.

(2) For all other types of health care facilities, an on-site inspection shall be initiated as follows:

(a) Within two working days for a complaint determined by the department ~~or certified volunteer long-term care ombudsman~~ to be an alleged immediate jeopardy situation.

(b) Within twenty working days for a complaint determined by the department ~~or certified volunteer long-term care ombudsman~~ to be an alleged high-level, nonimmediate jeopardy situation.

(c) Within forty-five calendar days for a complaint determined by the department ~~or certified volunteer long-term care ombudsman~~ to be an alleged nonimmediate jeopardy situation, other than a high-level situation.

c. The department may refer to ~~the certified volunteer~~ a representative of the office of long-term care ombudsman ~~of a facility~~ any complaint received by the department regarding that a facility, for initial evaluation and appropriate action by the ~~certified volunteer~~ office of long-term care ombudsman.

Sec. 16. Section 135C.38, subsection 2, paragraph a, Code 2014, is amended to read as follows:

a. The complainant shall be promptly informed of the result of any action taken by the department ~~or certified volunteer~~ the office of long-term care ombudsman in the matter. The complainant shall also be notified of the name, address, and telephone number of the designated protection and advocacy agency if the alleged violation involves a facility with one or more residents with developmental disabilities or mental illness.

Sec. 17. Section 135C.38, subsection 3, Code 2014, is amended to read as follows:

3. An inspection made pursuant to a complaint filed under section 135C.37 need not be limited to the matter or matters included in the complaint. However, the inspection shall not be a general inspection unless the complaint inspection coincides with a scheduled general inspection or unless in the course of the complaint investigation a violation is evident to the inspector. Upon arrival at the facility to be inspected, the inspector shall show identification to the person in charge of the facility and state that an inspection is to be made, before beginning the inspection. Upon request of either the complainant or the department ~~or certified volunteer~~ a representative of the office of long-term care ombudsman, the complainant or the complainant's representative or both may be allowed the privilege of accompanying the inspector during any on-site inspection made pursuant to this section. The inspector may cancel the privilege at any time if the inspector determines that the privacy of any resident of the facility to be inspected would otherwise be violated. The protection and dignity of the resident shall be given first priority by the inspector and others.

Sec. 18. Section 135C.38, subsection 4, Code 2014, is amended by striking the subsection.

Sec. 19. Section 231B.8, Code 2014, is amended by striking the section and inserting in lieu thereof the following:

231B.8 Exit interview — issuance of findings.

1. The department shall provide an elder group home an exit interview at the conclusion of a monitoring evaluation or complaint investigation, and the department shall inform the home's representative of all issues and areas of concern related to the insufficient practices. The department may conduct the exit interview in person or by telephone, and the department shall provide a second exit interview if any additional issues or areas of concern are identified. The home shall have two working days from the date of the exit interview to submit additional or rebuttal information to the department.

2. The department shall issue the final findings of a monitoring evaluation or complaint investigation within ten working days after completion of the on-site monitoring evaluation

or complaint investigation. The final findings shall be served upon the home personally, by electronic mail, or by certified mail.

Sec. 20. Section 231B.9, Code 2014, is amended to read as follows:

231B.9 Public disclosure of findings.

Upon completion of a monitoring evaluation or complaint investigation of an elder group home by the department pursuant to this chapter, ~~including the conclusion of informal review~~, the department's final findings with respect to compliance by the elder group home with requirements for certification shall be made available to the public in a readily available form and place. Other information relating to an elder group home that is obtained by the department which does not constitute the department's final findings from a monitoring evaluation or complaint investigation of the elder group home shall not be made available to the public except in proceedings involving the denial, suspension, or revocation of a certificate under this chapter.

Sec. 21. NEW SECTION. **231B.9A Informal conference — formal contest — judicial review.**

1. Within twenty business days after issuance of the final findings, the elder group home shall notify the director if the home desires to contest the findings and request an informal conference.

2. The department shall provide an independent reviewer to hold an informal conference with an elder group home within ten working days after receiving a request from the home pursuant to subsection 1. At the conclusion of the informal conference, the independent reviewer may affirm, modify, or dismiss a contested regulatory insufficiency. The independent reviewer shall state in writing the specific reasons for the affirmation, modification, or dismissal and immediately transmit copies of the statement to the department and to the home.

3. An independent reviewer shall be licensed as an attorney in the state of Iowa and shall not be employed or have been employed by the department in the past eight years or have appeared in front of the department on behalf of an elder group home in the past eight years. Preference shall be given to an attorney with background knowledge, experience, or training in long-term care. The department may issue a request for proposals to enter into a contract for the purpose of providing one or more independent reviewers for informal conferences.

4. An elder group home that desires to further contest an affirmed or modified regulatory insufficiency may do so in the manner provided by chapter 17A for contested cases. The home shall give notice of intent to formally contest a regulatory insufficiency, in writing, to the department within five days after receipt of the written decision of the independent reviewer. The formal hearing shall be conducted in accordance with chapter 17A and rules adopted by the department.

5. An elder group home that has exhausted all adequate administrative remedies and is aggrieved by the final action of the department may petition for judicial review in the manner provided by chapter 17A.

Sec. 22. Section 231B.10, subsection 1, Code 2014, is amended by adding the following new paragraphs:

NEW PARAGRAPH. *0i.* In the case of an application by an existing certificate holder for a new or newly acquired elder group home, continuing or repeated failure of the certificate holder to operate any previously certified elder group home or homes in compliance with the provisions of this chapter, the rules adopted pursuant to this chapter, or equivalent provisions that the elder group home is subject to in this state or any other state.

NEW PARAGRAPH. *00i.* Intentionally preventing or interfering with or attempting to prevent or interfere in any way with the performance by any duly authorized representative of the department of the lawful enforcement of this chapter or of the rules adopted pursuant to this chapter. As used in this paragraph, "*lawful enforcement*" includes but is not limited to the following:

(1) Contacting or interviewing any tenant of an elder group home in private at any reasonable hour and without advance notice.

(2) Examining any relevant books or records of an elder group home unless otherwise protected from disclosure by operation of law.

(3) Preserving evidence of any violation of this chapter or of the rules adopted pursuant to this chapter.

Sec. 23. Section 231C.10, subsection 1, Code 2014, is amended by adding the following new paragraphs:

NEW PARAGRAPH. 0i. In the case of an application by an existing certificate holder for a new or newly acquired assisted living program, continuing or repeated failure of the certificate holder to operate any previously certified assisted living program or programs in compliance with the provisions of this chapter, the rules adopted pursuant to this chapter, or equivalent provisions that the assisted living program is subject to in this state or any other state.

NEW PARAGRAPH. 00i. Intentionally preventing or interfering with or attempting to prevent or interfere in any way with the performance by any duly authorized representative of the department of the lawful enforcement of this chapter or of the rules adopted pursuant to this chapter. As used in this paragraph, “*lawful enforcement*” includes but is not limited to the following:

(1) Contacting or interviewing any tenant of an assisted living program in private at any reasonable hour and without advance notice.

(2) Examining any relevant books or records of an assisted living program unless otherwise protected from disclosure by operation of law.

(3) Preserving evidence of any violation of this chapter or of the rules adopted pursuant to this chapter.

Sec. 24. Section 231D.5, subsection 1, Code 2014, is amended by adding the following new paragraphs:

NEW PARAGRAPH. 0k. In the case of an application by an existing certificate holder for a new or newly acquired adult day services program, continuing or repeated failure of the certificate holder to operate any previously certified adult day services program or programs in compliance with the provisions of this chapter, the rules adopted pursuant to this chapter, or equivalent provisions that the adult day services program is subject to in this state or any other state.

NEW PARAGRAPH. 00k. Intentionally preventing or interfering with or attempting to prevent or interfere in any way with the performance by any duly authorized representative of the department of the lawful enforcement of this chapter or of the rules adopted pursuant to this chapter. As used in this paragraph, “*lawful enforcement*” includes but is not limited to the following:

(1) Contacting or interviewing any participant of an adult day services program in private at any reasonable hour and without advance notice.

(2) Examining any relevant books or records of an adult day services program unless otherwise protected from disclosure by operation of law.

(3) Preserving evidence of any violation of this chapter or of the rules adopted pursuant to this chapter.

Sec. 25. Section 231D.9A, Code 2014, is amended by striking the section and inserting in lieu thereof the following:

231D.9A Exit interview — issuance of findings.

1. The department shall provide an adult day services program an exit interview at the conclusion of a monitoring evaluation or a complaint investigation, and the department shall inform the program’s representative of all issues and areas of concern related to the insufficient practices. The department may conduct the exit interview in person or by telephone, and the department shall provide a second exit interview if any additional issues or areas of concern are identified. The program shall have two working days from the date of the exit interview to submit additional or rebuttal information to the department.

2. The department shall issue the final findings of a monitoring evaluation or complaint investigation within ten working days after completion of the on-site monitoring evaluation

or complaint investigation. The final findings shall be served upon the program personally, by electronic mail, or by certified mail.

Sec. 26. Section 231D.10, Code 2014, is amended to read as follows:

231D.10 Public disclosure of findings.

Upon completion of a monitoring evaluation or complaint investigation of an adult day services program by the department pursuant to this chapter, ~~including the conclusion of informal review~~, the department's final findings with respect to compliance by the adult day services program with requirements for certification shall be made available to the public in a readily available form and place. Other information relating to an adult day services program that is obtained by the department which does not constitute the department's final findings from a monitoring evaluation or complaint investigation of the adult day services program shall not be made available to the public except in proceedings involving the denial, suspension, or revocation of a certificate under this chapter.

Sec. 27. NEW SECTION. **231D.10A Informal conference — formal contest — judicial review.**

1. Within twenty business days after issuance of the final findings, the adult day services program shall notify the director if the program desires to contest the findings and request an informal conference.

2. The department shall provide an independent reviewer to hold an informal conference with an adult day services program within ten working days after receiving a request from the program pursuant to subsection 1. At the conclusion of the informal conference, the independent reviewer may affirm, modify, or dismiss a contested regulatory insufficiency. The independent reviewer shall state in writing the specific reasons for the affirmation, modification, or dismissal and immediately transmit copies of the statement to the department and to the program.

3. An independent reviewer shall be licensed as an attorney in the state of Iowa and shall not be employed or have been employed by the department in the past eight years or have appeared in front of the department on behalf of an adult day services program in the past eight years. Preference shall be given to an attorney with background knowledge, experience, or training in long-term care. The department may issue a request for proposals to enter into a contract for the purpose of providing one or more independent reviewers for informal conferences.

4. An adult day services program that desires to further contest an affirmed or modified regulatory insufficiency may do so in the manner provided by chapter 17A for contested cases. The program shall give notice of intent to formally contest a regulatory insufficiency, in writing, to the department within five days after receipt of the written decision of the independent reviewer. The formal hearing shall be conducted in accordance with chapter 17A and rules adopted by the department.

5. An adult day services program that has exhausted all adequate administrative remedies and is aggrieved by the final action of the department may petition for judicial review in the manner provided by chapter 17A.

Sec. 28. **APPLICABILITY.**

1. The sections of this Act amending sections 231B.8 and 231B.9 and adding section 231B.9A apply to an elder group home desiring to request an informal conference under chapter 231B on or after January 1, 2015.

2. The sections of this Act amending sections 231D.9A and 231D.10 and adding section 231D.10A apply to an adult day services program desiring to request an informal conference under chapter 231D on or after January 1, 2015.

Approved March 26, 2014

CHAPTER 1041**CONSUMER CREDIT REPORTS AND SECURITY FREEZES — PROTECTED CONSUMERS***H.F. 2368*

AN ACT modifying security freeze provisions and extending security freeze protection to specified individuals designated as protected consumers, making penalties applicable, and including effective date provisions.

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

Section 1. Section 714G.1, subsection 1, Code 2014, is amended to read as follows:

1. “*Consumer*” means an individual who is a resident of this state sixteen years of age or older who does not otherwise meet the definition of a protected consumer and who is not subject to a protected consumer security freeze.

Sec. 2. Section 714G.1, subsection 3, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. *d.* A company that maintains a database or file that consists of any of the following information which is used for purposes unrelated to the granting of credit:

- (1) Criminal history information.
- (2) Information relating to employment, rental history, or a background check.

Sec. 3. Section 714G.1, Code 2014, is amended by adding the following new subsections:

NEW SUBSECTION. 7A. “*Protected consumer*” means an individual who is either under sixteen years of age at the time a request for a protected consumer security freeze is made for the individual or is an incapacitated person or a protected person for whom a guardian or conservator has been appointed.

NEW SUBSECTION. 7B. “*Protected consumer security freeze*” means one of the following:

a. If a consumer reporting agency does not have a file pertaining to a protected consumer, a restriction that is placed on the protected consumer’s record in accordance with section 714G.8A that prohibits the consumer reporting agency from releasing the protected consumer’s record except as provided in that section.

b. If a consumer reporting agency has a file pertaining to a protected consumer, a restriction that is placed on the protected consumer’s consumer credit report in accordance with section 714G.8A that prohibits the consumer reporting agency from releasing the protected consumer’s consumer credit report or any information derived from the protected consumer’s consumer credit report except as provided in that section.

NEW SUBSECTION. 7C. “*Record*” means a compilation of information that includes or satisfies all of the following:

- a.* Identifies a protected consumer.
- b.* Is created by a consumer reporting agency solely for the purpose of complying with section 714G.8A.
- c.* Is not created or used to consider the protected consumer’s credit worthiness, credit standing, credit capacity, character, general reputation, personal characteristics, or mode of living.

NEW SUBSECTION. 7D. “*Representative*” means a protected consumer’s parent, guardian, or custodian who provides to a consumer reporting agency sufficient proof of authority to act on behalf of a protected consumer.

NEW SUBSECTION. 8A. “*Sufficient proof of authority*” means documentation that shows a representative has authority to act on behalf of a protected consumer, which may be demonstrated in the form of an order issued by a court of law, a lawfully executed and valid power of attorney, or a written notarized statement signed by the representative that expressly describes the authority of the representative to act on behalf of a protected consumer.

NEW SUBSECTION. 8B. “*Sufficient proof of identification*” means one or more of the following:

a. A protected consumer's social security number or a copy of a social security card issued by the federal social security administration.

b. A certified or official copy of a protected consumer's birth certificate issued by the entity authorized to issue the birth certificate.

c. A copy of a protected consumer's driver's license, a protected consumer's nonoperator's identification card issued by the state department of transportation, or any other federal or state government-issued form of identification pertaining to a protected consumer.

Sec. 4. Section 714G.8, unnumbered paragraph 1, Code 2014, is amended to read as follows:

A security freeze or protected consumer security freeze shall not apply to the following persons or entities:

Sec. 5. NEW SECTION. 714G.8A Protected consumer security freeze.

1. A consumer reporting agency shall implement a protected consumer security freeze for a protected consumer if the consumer reporting agency receives a request from the protected consumer's representative for the placement of the protected consumer security freeze pursuant to this section and the protected consumer's representative complies with all of the following:

a. Submits the request to the consumer reporting agency at the address or other point of contact and in the manner specified by the consumer reporting agency.

b. Provides sufficient proof of identification of the protected consumer, and proof of the identity of the representative.

c. Provides sufficient proof of authority to act on behalf of the protected consumer.

d. Payment of the fee specified in subsection 5.

2. a. A protected consumer security freeze requested pursuant to subsection 1 shall commence within thirty days after the request is received. If a consumer reporting agency does not have a file pertaining to a protected consumer when the consumer reporting agency receives the request, the consumer reporting agency shall create a record for the protected consumer within thirty days after the request is received.

b. While a protected consumer security freeze is in effect, a consumer reporting agency shall not release the protected consumer's consumer credit report, any information derived from the protected consumer's consumer credit report, or any information contained in the record created for the protected consumer. The protected consumer security freeze shall remain in effect until the protected consumer or the protected consumer's representative requests the consumer reporting agency to remove the protected consumer security freeze pursuant to subsection 3, or the consumer reporting agency removes the protected consumer security freeze pursuant to subsection 6.

3. A consumer reporting agency shall remove a protected consumer security freeze if the consumer reporting agency receives a request from the protected consumer or the protected consumer's representative to remove the protected consumer's security freeze that complies with all of the following:

a. The request is submitted to the consumer reporting agency at the address or other point of contact and in the manner specified by the consumer reporting agency.

b. In the case of a request by a protected consumer, the request includes proof that previously submitted sufficient proof of authority for the protected consumer's representative to act on behalf of the protected consumer is no longer valid, and sufficient proof of identification of the protected consumer.

c. In the case of a request by the representative of a protected consumer, the request includes sufficient proof of identification of the protected consumer, proof of the identity of the representative, and sufficient proof of authority to act on behalf of the protected consumer.

d. The fee specified in subsection 5.

4. A protected consumer security freeze shall be removed by the consumer reporting agency within thirty days after the request for removal pursuant to subsection 3 is received by the consumer reporting agency.

5. *a.* A consumer reporting agency may charge a reasonable fee, not to exceed five dollars, for each placement or removal of a protected consumer security freeze. A consumer reporting agency may not charge any other fee for a service performed pursuant to this section.

b. Notwithstanding paragraph “*a*”, a fee may not be charged by a consumer reporting agency pursuant to either of the following:

(1) If the protected consumer’s representative has obtained a police report or affidavit of alleged identity theft under section 715A.8 and submits a copy of the report or affidavit to the consumer reporting agency.

(2) A request for the commencement or removal of a protected consumer security freeze is for a protected consumer who is under the age of sixteen years at the time of the request and the consumer reporting agency has a consumer credit report pertaining to the protected consumer.

6. A consumer reporting agency may remove a protected consumer security freeze for a protected consumer or delete a record of a protected consumer if the protected consumer security freeze was commenced or the record was created based on a material misrepresentation of fact by the protected consumer or the protected consumer’s representative.

7. The provisions of sections 714G.8, 714G.10, and 714G.11 shall be applicable to a protected consumer security freeze.

Sec. 6. EFFECTIVE DATE. This Act takes effect January 1, 2015.

Approved March 26, 2014

CHAPTER 1042

ORTHOTIST OR PROSTHETIST ASSISTANTS — SERVICES — SUPERVISION

H.F. 2370

AN ACT relating to the supervision of orthotist or prosthetist assistants.

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

Section 1. Section 148F.6, subsection 1, paragraph a, Code 2014, is amended to read as follows:

a. A person shall not work as an assistant to an orthotist or prosthetist or provide ~~patient care services~~ or fabrication of orthoses or prostheses, unless the work or fabrication is performed under the supervision of a licensed orthotist or licensed prosthetist. A person shall not provide patient care services regulated by this chapter unless provided under the supervision of a licensed orthotist or licensed prosthetist.

Approved March 26, 2014

CHAPTER 1043

PROVISIONAL LICENSES IN PSYCHOLOGY

H.F. 2378

AN ACT relating to the requirements for psychologist licensing.

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

Section 1. Section 154B.6, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 3. A person who possesses a doctoral degree in psychology from an institution approved by the board but who has not completed the other requirements for licensure under this section may apply for a provisional license. The license shall be designated as a “provisional license in psychology”. The provisional license shall authorize the licensee to practice psychology under the supervision of a supervisor who meets the qualifications determined by the board by rule. A provisional license shall be valid for a period of two years. The fee for a provisional license shall be set by the board to cover the administrative costs of issuance. The board shall also set a fee for renewal of a provisional license.

Approved March 26, 2014

CHAPTER 1044

CRISIS STABILIZATION PROGRAMS

H.F. 2379

AN ACT relating to crisis stabilization programs authorized by the department of human services.

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

Section 1. **NEW SECTION. 225C.19A Crisis stabilization programs.**

The department shall accredit, certify, or apply standards of review to authorize the operation of crisis stabilization programs. In authorizing the operation of a crisis stabilization program, the department shall apply the relevant requirements for an emergency mental health crisis services provider and system under section 225C.19. A program authorized to operate under this section is not required to be licensed under chapter 135B, 135C, or 135G, or certified under chapter 231C. The commission shall adopt rules to implement this section. The department shall accept accreditation of a crisis stabilization program by a national accrediting organization in lieu of applying the rules adopted in accordance with this section to the program.

Approved March 26, 2014

CHAPTER 1045**CODE OF PROFESSIONAL CONDUCT FOR EDUCATION PRACTITIONERS — SEXUAL CONTACT WITH STUDENTS***H.F. 2389*

AN ACT relating to misconduct under the code of professional conduct and ethics of the board of educational examiners and making penalties applicable.

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

Section 1. Section 272.2, Code 2014, is amended by adding the following new subsection: NEW SUBSECTION. 19. Adopt rules to provide in the board's code of professional conduct and ethics that any licensee of the board, who commits or solicits any sexual conduct as defined in section 709.15, subsection 3, paragraph "a", subparagraph (2), or solicits, encourages, or consummates a romantic relationship with any individual who was a student within ninety days prior to any such conduct alleged in a complaint initiated with the board, if the licensee taught the individual or supervised the individual in any school activity when the individual was a student, engages in unprofessional and unethical conduct that may result in disciplinary action by the board.

Approved March 26, 2014

CHAPTER 1046**STATE LANDS VOLUNTEER PROGRAM — LIABILITY***H.F. 2397*

AN ACT concerning liability protection for volunteers on state lands.

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

Section 1. NEW SECTION. **461A.81 State lands volunteer program — liability.**

The department shall establish a state lands volunteer program to authorize nonprofit organizations, and individuals providing services on behalf of the nonprofit organizations, to provide, at no compensation, volunteer services for the benefit of state parks and recreation areas, state game and forest areas, or other lands under the jurisdiction of the department of natural resources. The department shall adopt rules governing the administration of the program to include eligibility requirements for nonprofit organizations participating in the program and provisions governing approved volunteer duties or services. Nonprofit organizations, and individuals providing services on behalf of nonprofit organizations, authorized to provide volunteer services for no compensation by the department pursuant to this section shall be considered state volunteers and afforded the same protections as provided in section 669.24 while performing approved volunteer duties or services on state lands, as described in this section, as a volunteer.

Approved March 26, 2014

CHAPTER 1047**UNDERGROUND FACILITY EXCAVATIONS — NOTIFICATION REQUIREMENTS***H.F. 2408*

AN ACT modifying notification requirements applicable to underground facility excavations where underground facilities are present.

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

Section 1. Section 480.4, subsection 1, paragraph a, Code 2014, is amended to read as follows:

a. Except as otherwise provided in this section, prior to any excavation, an excavator shall contact the notification center and provide notice of the planned excavation. This notice must be given at least forty-eight hours prior to the commencement of the excavation, excluding Saturdays, Sundays, and legal holidays. Notices received after 5:00 p.m. shall be processed as if received at 8:00 a.m. the next business day. The notice shall be valid for twenty calendar days from the date the notice was provided to the notification center. If all locating and marking of underground facilities is completed prior to the expiration of the forty-eight-hour period, the excavator may proceed with excavation upon being notified by the notification center that the locating and marking of all underground facilities is complete. The notification center shall establish a toll-free telephone number to allow excavators to provide the notice required pursuant to this subsection.

Sec. 2. Section 480.4, subsection 1, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. *e.* At the time of giving notice to the notification center pursuant to this subsection, an excavator shall use white paint, white flags, white stakes, or a combination thereof, to mark the proposed area of excavation, unless one of the following applies:

(1) The precise location, direction, size, and length of the proposed excavation area can be clearly and adequately defined and described during the call to the notification center or during an onsite preconstruction meeting.

(2) Electronic means of white-lining is supported by the notification center and used by the excavator.

(3) Physical premarking can be shown to be impractical.

Sec. 3. Section 480.4, subsection 3, paragraph a, subparagraph (1), Code 2014, is amended to read as follows:

(1) An operator who receives notice from the notification center shall mark the horizontal location of the operator's underground facility and the excavator shall use due care in excavating in the marked area to avoid damaging the underground facility. The operator shall complete such locating and marking, and shall notify the notification center that the marking is complete within forty-eight hours after receiving the notice, excluding Saturdays, Sundays, and legal holidays, unless otherwise agreed by the operator and the excavator. No later than the expiration of the forty-eight-hour period, excluding Saturdays, Sundays, and legal holidays, the notification center shall notify the excavator of the underground facility locating and marking status, or the failure of the operator to notify the center that the locating and marking is complete. The locating and marking of the underground facilities shall be completed at no cost to the excavator. If, in the opinion of the operator, the planned excavation requires that the precise location of the underground facilities be determined, the excavator, unless otherwise agreed upon between the excavator and the operator, shall hand dig test holes to determine the location of the facilities unless the operator specifies an alternate method.

Sec. 4. Section 480.4, subsection 3, paragraph a, Code 2014, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (3) Unless otherwise agreed by the operator and excavator in writing, no excavation shall be performed within twenty-five feet of an underground natural

gas transmission line as defined in 49 C.F.R. pt. §192.3 unless a representative of the operator of the underground natural gas transmission line is present at the planned excavation area. This requirement shall not apply, however, when a representative of the operator fails to be present at the proposed excavation area at the time work is scheduled to commence or as otherwise agreed by the operator and excavator in writing. In this event, the excavator shall notify the operator that the representative failed to appear, and excavation operations can begin, provided the excavator uses due care to avoid damaging the underground facilities.

Sec. 5. Section 480.4, subsection 3, paragraph b, Code 2014, is amended to read as follows:

b. An operator who receives notice from the notification center and who determines that the operator does not have any underground facility located within the proposed area of excavation shall notify the ~~excavator~~ notification center concerning this determination ~~prior to the indicated date of commencement of excavation within forty-eight hours after receiving the notice, excluding Saturdays, Sundays, and legal holidays. No later than the expiration of the forty-eight-hour period, excluding Saturdays, Sundays, and legal holidays, the notification center shall notify the excavator that the operator does not have any underground facilities within the proposed area of excavation.~~

Sec. 6. Section 480.4, subsection 3, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. d. For the purposes of this chapter, notifications provided to the excavator by the operator or by the notification center shall be provided in a consistent manner to be established by the board.

Sec. 7. NEW SECTION. 480.10 Communications not precluded.

This chapter shall not be interpreted to preclude an excavator, an operator, or the notification center from having or engaging in communications in addition to the notification requirements specified in this chapter.

Approved March 26, 2014

CHAPTER 1048

CHILD IN NEED OF ASSISTANCE PROCEEDINGS — TRANSFER OF GUARDIANSHIP

H.F. 2421

AN ACT relating to transfer of guardianship in child in need of assistance proceedings.

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

Section 1. NEW SECTION. 232.101A Transfer of guardianship to custodian.

1. After a dispositional hearing the court may enter an order transferring guardianship of the child to a custodian if all of the following conditions are met:

a. The person receiving guardianship meets the definition of custodian in section 232.2.
b. The person receiving guardianship has assumed responsibility for the child prior to filing of the petition under this division and has maintained placement of the child since the filing of the petition under this division.

c. The parent of the child does not appear at the dispositional hearing, or the parent appears at the dispositional hearing, does not object to the transfer of guardianship, and agrees to waive the requirement for making reasonable efforts as defined in section 232.102.

2. If the court transfers guardianship pursuant to subsection 1, the court may close the child in need of assistance case by transferring jurisdiction over the child's guardianship to the probate court. The court shall inform the proposed guardian of the guardian's reporting

duties under section 633.669 and other duties under chapter 633. Upon transferring jurisdiction, the court shall direct the probate clerk, once the proposed guardian has filed an oath of office and identification in accordance with section 602.6111, to issue letters of appointment for guardianship and docket the case in probate. Records contained in the probate case file that were copied or transferred from the juvenile court file concerning the case shall be subject to section 232.147 and other confidentiality provisions of this chapter for cases not involving juvenile delinquency.

Sec. 2. Section 633.675, subsection 2, Code 2014, is amended to read as follows:

2. Notwithstanding subsection 1, paragraphs “a” through “d”, if the court appointed a guardian for a minor child for whom the court’s jurisdiction over the child’s guardianship was established pursuant to transfer of the child’s case in accordance with section 232.101A or 232.104, the court shall not enter an order terminating the guardianship before the child becomes age eighteen unless the court finds by clear and convincing evidence that the best interests of the child warrant a return of custody to the child’s parent.

Sec. 3. Section 633.679, subsection 2, Code 2014, is amended to read as follows:

2. Unless the child or guardian dies or other exceptional circumstances arise, if the court has appointed a guardian for a minor child for whom the court’s jurisdiction over the child’s guardianship was established pursuant to transfer of the child’s case in accordance with section 232.101A or 232.104, a petition shall not be filed asking that the guardianship be terminated or modified until at least six months has elapsed from the date the order was entered appointing the guardian.

Approved March 26, 2014

CHAPTER 1049

CORN PROMOTION

H.F. 2427

AN ACT relating to corn promotion, including special referendums, the assessment of a checkoff, and the creation of a task force, and making penalties applicable.

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

Section 1. Section 185C.21, Code 2014, is amended to read as follows:

185C.21 State assessment.

1. The board shall determine and set the state assessment rate. State assessments collected pursuant to the promotional order shall be paid into the corn promotion fund established in section 185C.26. Except as provided in subsection 2, a state assessment shall not exceed one-quarter of one cent per bushel upon corn marketed in this state. ~~The board shall establish the effective date of a rate change.~~

2. Upon request of the board, the secretary shall call a special referendum for producers to vote on whether to authorize an increase in the state assessment above one-quarter of one cent per bushel, notwithstanding subsection 1. The special referendum shall be conducted as provided in this chapter for referendum elections. However, the special referendum shall not affect the existence or length of the promotional order in effect. If a majority of the producers voting in the special referendum approve the increase, the board may increase the assessment to the amount approved in the special referendum. The board shall establish the effective date of a rate change. However, a state assessment shall not exceed one cent per bushel of corn marketed in this state a scheduled maximum rate determined as follows:

a. Before September 1, 2014, one cent.

b. For each marketing year of the period beginning September 1, 2014, and ending August 31, 2019, two cents.

c. For each marketing year beginning on and after September 1, 2019, three cents.

Sec. 2. IOWA CORN CHECKOFF TASK FORCE.

1. An Iowa corn checkoff task force is created. The task force shall study all of the following:

a. The development and implementation of a system that allows eligible producers to cast mail ballots during a special referendum conducted pursuant to section 185C.21.

b. An increase in refund awareness with first purchasers.

2. The task force is composed of five voting members, including all of the following:

a. The secretary of agriculture who shall serve as the chairperson.

b. Two first purchasers, as defined in section 185C.1, who shall be appointed as follows:

(1) One first purchaser appointed by the Iowa institute of cooperatives.

(2) One first purchaser appointed by the agribusiness association of Iowa.

c. Two producers, as defined in section 185C.1, who shall be appointed as follows:

(1) One producer appointed by the Iowa corn growers association who shall be a member of the Iowa corn growers association.

(2) One producer appointed by the Iowa farm bureau federation.

3. The task force consists of four members of the general assembly who shall serve as ex officio, nonvoting members. The members shall be appointed as follows:

a. Two members of the senate, one of whom shall be appointed by the majority leader of the senate and one of whom shall be appointed by the majority leader of the senate after consultation with the minority leader of the senate.

b. Two members of the house of representatives, one of whom shall be appointed by the speaker of the house and one of whom shall be appointed by the speaker of the house after consultation with the minority leader of the house.

4. a. The task force shall submit a report regarding its findings and recommendations to the secretary of agriculture not later than September 1, 2014.

b. The task force is abolished on September 1, 2014.

Approved March 26, 2014

CHAPTER 1050

STREAMLINED SALES TAX ADMINISTRATION — DIETARY SUPPLEMENTS

H.F. 2436

AN ACT relating to the administration of the streamlined sales tax agreement by the department of revenue.

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

Section 1. Section 423.3, subsection 57, paragraph c, Code 2014, is amended to read as follows:

c. “*Dietary supplement*” means any product, other than tobacco, intended to supplement the diet that meets all of the following criteria:

(1) The product contains one or more of the following dietary ingredients:

~~(1)~~ (a) A vitamin.

~~(2)~~ (b) A mineral.

~~(3)~~ (c) An herb or other botanical.

~~(4)~~ (d) An amino acid.

~~(5)~~ (e) A dietary substance for use by humans to supplement the diet by increasing the total dietary intake.

~~(6) (f)~~ A concentrate, metabolite, constituent, extract, or combination of any of the ingredients in subparagraphs (1) through (5) that subparagraph divisions (a) through (e).

(2) The product is intended for ingestion in tablet, capsule, powder, softgel, gelcap, or liquid form, or if not intended for ingestion in such a form, is not represented as conventional food and is not represented for use as a sole item of a meal or of the diet; ~~and~~.

(3) The product is required to be labeled as a dietary supplement, identifiable by the “supplement facts” box found on the label and as required pursuant to 21 C.F.R. §101.36.

Approved March 26, 2014

CHAPTER 1051

SALES TAX REBATE — AUTOMOBILE RACETRACK FACILITY

S.F. 2341

AN ACT relating to the rebate of sales tax imposed and collected at an automobile racetrack facility and including effective date and retroactive applicability provisions.

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

Section 1. Section 423.4, subsection 5, paragraph a, subparagraphs (2), (3), and (4), Code 2014, are amended to read as follows:

(2) “*Change of control*” means ~~any of the following:~~

~~(a) Any any change in the ownership of the original or any subsequent legal entity that is the owner or operator of the automobile racetrack facility such that less than twenty-five percent of the equity interests in the legal entity is owned by individuals who are residents of Iowa, an Iowa corporation business, or combination of both.~~

~~(b) The original owners of the legal entity that is the owner or operator of the automobile racetrack facility shall collectively cease to own at least twenty-five percent of the voting equity interests of such legal entity.~~

(3) “*Iowa corporation business*” means a corporation or limited liability company incorporated or formed under the laws of Iowa ~~where at least twenty-five percent of the corporation’s equity interests are owned by individuals who are residents of Iowa.~~

(4) “*Owner or operator*” means a for-profit legal entity where at least twenty-five percent of its equity interests are owned by individuals who are residents of Iowa, an Iowa corporation business, or combination of both and that is the owner or operator of an automobile racetrack facility and is primarily a promoter of motor vehicle races.

Sec. 2. Section 423.4, subsection 5, paragraph c, subparagraph (3), Code 2014, is amended to read as follows:

(3) The transactions for which sales tax was collected and the rebate is sought occurred on or after January 1, 2006, but before January 1, ~~2016~~ 2026. However, not more than twelve million five hundred thousand dollars in total rebates shall be provided pursuant to this subsection.

Sec. 3. Section 423.4, subsection 5, paragraph g, Code 2014, is amended to read as follows:

g. This subsection is repealed June 30, ~~2016~~ 2026, or thirty days following the date on which twelve million five hundred thousand dollars in total rebates have been provided, or thirty days following the date on which rebates cease as provided in paragraph “c”, subparagraph (4), whichever is the earliest.

Sec. 4. EFFECTIVE UPON ENACTMENT. This Act, being deemed of immediate importance, takes effect upon enactment.

Sec. 5. RETROACTIVE APPLICABILITY. This Act applies retroactively to November 1, 2013.

Approved April 2, 2014

CHAPTER 1052

SCHOOL DISTRICT RETIREMENT INCENTIVE PROGRAMS — EMPLOYEE ELIGIBILITY S.F. 220

AN ACT relating to funding for retirement incentive programs offered by school districts and including effective date and retroactive applicability provisions.

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

Section 1. Section 279.46, Code 2014, is amended to read as follows:

279.46 Retirement incentives — tax.

The board of directors of a school district may adopt a program for payment of a monetary bonus, continuation of health or medical insurance coverage, or other incentives for encouraging its employees to retire before the normal retirement date as defined in chapter 97B. The program is available only to employees who notify the board of directors prior to April 1 of the fiscal year that they intend to retire not later than the start of the next following school calendar. The age at which employees shall be designated eligible for the program shall be at the discretion of the board. An employee retiring under this section may apply for a retirement allowance under chapter 97B or chapter 294. The board may include in the district management levy an amount to pay the total estimated accumulated cost to the school district of the health or medical insurance coverage, bonus, or other incentives for employees ~~within the age range of fifty-five to sixty-five years of age~~ or older who retire under this section.

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

Sec. 3. RETROACTIVE APPLICABILITY. This Act applies retroactively to retirement incentive programs in existence on or after July 1, 2013.

Approved April 3, 2014

CHAPTER 1053

DRUG PRESCRIBING AND DISPENSING INFORMATION PROGRAM — INTERSTATE INFORMATION EXCHANGES

S.F. 2080

AN ACT relating to exchanging information contained in the Iowa information program for drug prescribing and dispensing.

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

Section 1. Section 124.553, subsection 1, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. *d.* A prescription database or monitoring program in another jurisdiction pursuant to subsection 8.

Sec. 2. Section 124.553, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 8. The board may enter into an agreement with a prescription database or monitoring program operated in a state bordering this state or in the state of Kansas for the mutual exchange of information. Any agreement entered into pursuant to this subsection shall specify that all the information exchanged pursuant to the agreement shall be used and disseminated in accordance with the laws of this state.

Approved April 3, 2014

CHAPTER 1054

CO-OWNERSHIP OF REAL PROPERTY

S.F. 2091

AN ACT relating to common forms of co-ownership of real property and including effective date and applicability provisions.

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

Section 1. Section 557.15, Code 2014, is amended by striking the section and inserting in lieu thereof the following:

557.15 Common forms of co-ownership of real property.

1. A conveyance of real property to two or more grantees each in their own right creates a tenancy in common, unless a contrary intent is expressed in the conveyance instrument or as provided in subsection 2.

2. A conveyance of real property to two or more grantees in a conveyance instrument in any of the following circumstances creates a presumption of joint tenancy with rights of survivorship unless a contrary intent is expressed in the instrument and subject to subsection 3:

a. The instrument identifies two grantees as married to each other at the time the instrument is executed.

b. The instrument describes the conveyance to the grantees with the phrase “joint tenants”, “joint tenancy”, or words of similar import.

c. The instrument describes the conveyance to the grantees with the phrase “or their survivor” with reference to the grantees, or words of similar import.

3. An order of annulment, dissolution, or separate maintenance entered pursuant to section 598.21 is a muniment of title to the real property described, and severs a joint tenancy with rights of survivorship and creates a tenancy in common in equal shares, unless otherwise provided in the order.

Sec. 2. **EFFECTIVE DATE AND APPLICABILITY.** This Act takes effect January 1, 2015, and applies to instruments executed and orders entered on or after that date.

Approved April 3, 2014

CHAPTER 1055
FRAUDULENT PRACTICES
S.F. 2092

AN ACT relating to the criminal offense of fraudulent practice and making penalties applicable.

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

Section 1. Section 714.9, Code 2014, is amended to read as follows:

714.9 Fraudulent practice in the first degree.

1. Fraudulent practice in the first degree is a fraudulent practice where the amount of money or value of property or services involved exceeds ten thousand dollars.
2. Fraudulent practice in the first degree is a class “C” felony.

Sec. 2. Section 714.11, subsection 1, paragraph a, Code 2014, is amended to read as follows:

a. A fraudulent practice where the amount of money or value of property or ~~service~~ services involved exceeds five hundred dollars but does not exceed one thousand dollars.

Sec. 3. Section 714.14, Code 2014, is amended to read as follows:

714.14 Value for purposes of fraudulent practices.

1. The value of property or service is its highest value by any reasonable standard at the time the fraudulent practice is committed. Reasonable standard includes but is not limited to market value within the community, actual value, or replacement value.

2. If money, ~~or property,~~ or ~~a service is obtained by~~ involved in two or more acts of fraudulent practice is from the same person or location, or from different persons by two or more acts which occur in approximately the same location or time period so that the fraudulent practices are attributable to a single scheme, plan, or conspiracy, these acts may be considered as a single fraudulent practice and the value may be the total value of all money, property, and service involved.

Approved April 3, 2014

CHAPTER 1056
CONTROLLED SUBSTANCE SCHEDULES — MISCELLANEOUS CHANGES
S.F. 2121

AN ACT making changes to the controlled substance schedules, and providing penalties.

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

Section 1. Section 124.204, subsection 4, Code 2014, is amended by adding the following new paragraphs:

NEW PARAGRAPH. *aj.* 3,4-Methylenedioxy-N-methylcathinone (methylone).

NEW PARAGRAPH. *ak.* 5-methoxy-N,N-dimethyltryptamine. Some trade or other names: 5-methoxy-3-[2-(dimethylamino)ethyl]indole; 5-MeO-DMT.

Sec. 2. Section 124.204, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 9. *Other substances.* Any material, compound, mixture, or preparation which contains any quantity of the following substances or their optical, positional, and geometric isomers, salts, and salts of isomers:

a. (1-pentyl-1H-indol-3-yl)(2,2,3,3-tetramethylcyclopropyl)methanone. Other names: UR-144, 1-pentyl-3-(2,2,3,3-tetramethylcyclopropyl)indole.

b. [1-(5-fluoro-pentyl)-1H-indol-3-yl](2,2,3,3-tetramethylcyclopropyl)methanone. Other names: 5-fluoro-UR-144, 5-F-UR-144, XLR11, 1-(5-fluoro-pentyl)-3-(2,2,3,3-tetramethylcyclopropyl)indole.

c. N-(1-adamantyl)-1-pentyl-1H-indazole-3-carboxamide. Other names: APINACA, AKB48.

d. 2-(4-iodo-2,5-dimethoxyphenyl)-N-(2-methoxybenzyl)ethanamine. Other names: 25I-NBOMe, 2C-I-NBOMe, 25I, Cimi-5.

e. 2-(4-chloro-2,5-dimethoxyphenyl)-N-(2-methoxybenzyl)ethanamine. Other names: 25C-NBOMe, 2C-C-NBOMe, 25C, Cimi-82.

f. 2-(4-bromo-2,5-dimethoxyphenyl)-N-(2-methoxybenzyl)ethanamine. Other names: 25B-NBOMe, 2C-B-NBOMe, 25B, Cimi-36.

Sec. 3. Section 124.208, subsection 3, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. o. Perampanel, its salts, isomers, and salts of isomers.

Sec. 4. Section 124.208, subsection 6, Code 2014, is amended by adding the following new paragraphs:

NEW PARAGRAPH. bk. Methasterone (2[alpha],17[alpha]-dimethyl-5[alpha]-androstano-17[beta]-ol-3-one.

NEW PARAGRAPH. bl. Prostanazol (17[beta]-hydroxy-5[alpha]-androstano[3,2-c]pyrazole.

Sec. 5. Section 124.210, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 4A. *Lorcaserin*. Any material, compound, mixture, or preparation which contains any quantity of lorcaserin, including its salts, isomers, and salts of such isomers, whenever the existence of such salts, isomers, and salts of isomers is possible.

Approved April 3, 2014

CHAPTER 1057

PARI-MUTUEL WAGERING — NATIVE HORSES

S.F. 2185

AN ACT concerning the determination of native horses for purposes of pari-mutuel wagering.

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

Section 1. Section 99D.22, subsection 2, paragraph c, Code 2014, is amended to read as follows:

c. To be eligible for registration as an Iowa thoroughbred, quarter horse, or standardbred stallion, ~~the following requirements shall be met:~~

~~(1) Stallion stallion~~ residency from January 1 through July 31 for the year of registration ~~shall be met~~. However, horses going to stud for the first year shall be eligible upon registration with residency to continue through July 31.

~~(2) At least fifty-one percent of an Iowa registered stallion shall be owned by bona fide Iowa residents.~~

Approved April 3, 2014

CHAPTER 1058

PADDLEFISH FISHING LICENSES AND TAGS

S.F. 2198

AN ACT providing for the issuance of a paddlefish fishing license and tag and providing penalties.

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

Section 1. Section 483A.1, subsection 1, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. *Og.* Paddlefish fishing license,
annual\$ 20.00

Sec. 2. Section 483A.1, subsection 2, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. *Oj.* Paddlefish fishing license,
annual\$ 40.00

Sec. 3. NEW SECTION. **483A.6A Paddlefish fishing license and tag.**

1. A resident fishing for paddlefish on the Missouri or Big Sioux river who is required to have a fishing license must purchase a paddlefish fishing license, in addition to a resident fishing license.

2. A nonresident fishing for paddlefish on the Missouri or Big Sioux river is required to have a fishing license that is valid in Iowa and, in addition, purchase a nonresident paddlefish fishing license.

3. The commission shall establish the number of annual paddlefish fishing licenses that may be issued pursuant to section 481A.39 for use on the Missouri or Big Sioux river. A paddlefish fishing license shall be accompanied by a tag designed to be used only once. If a paddlefish is taken pursuant to a paddlefish fishing license, the paddlefish shall be tagged immediately and the tag shall be dated.

Sec. 4. Section 483A.24, subsection 6, Code 2014, is amended to read as follows:

6. A resident or nonresident of the state under sixteen years of age is not required to have a license to fish in the waters of the state. However, residents and nonresidents under sixteen years of age must pay the trout fishing fee to possess trout or they must fish for trout with a licensed adult who has paid the trout fishing fee and limit their combined catch to the daily limit established by the commission. A resident or nonresident of the state under sixteen years of age is required to have a paddlefish fishing license to fish for paddlefish on the Missouri or Big Sioux river.

Sec. 5. Section 805.8B, subsection 3, paragraph c, Code 2014, is amended to read as follows:

c. For violations of sections 481A.6, 481A.21, 481A.22, 481A.26, 481A.50, 481A.56, 481A.60 through 481A.62, 481A.83, 481A.84, 481A.92, 481A.123, 481A.145, subsection 3, sections 483A.6A, 483A.7, 483A.8, 483A.23, 483A.24, and 483A.28, the scheduled fine is twenty-five dollars.

Approved April 3, 2014

CHAPTER 1059**CIVIL COMMITMENT OF SEXUALLY VIOLENT PREDATORS***S.F. 2211*

AN ACT relating to the civil commitment of a sexually violent predator.

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

Section 1. Section 229A.2, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 2A. “*Convicted*” means found guilty of, pleads guilty to, or is sentenced or adjudicated delinquent for an act which is an indictable offense in this state or in another jurisdiction including in a federal, military, tribal, or foreign court, including but not limited to a juvenile who has been adjudicated delinquent, whether or not the juvenile court records have been sealed under section 232.150, and a person who has received a deferred sentence or a deferred judgment or has been acquitted by reason of insanity. “*Convicted*” includes the conviction of a juvenile prosecuted as an adult. “*Convicted*” also includes a conviction for an attempt or conspiracy to commit an offense. “*Convicted*” does not mean a plea, sentence, adjudication, deferred sentence, or deferred judgment which has been reversed or otherwise set aside.

Sec. 2. Section 229A.9A, subsection 2, Code 2014, is amended to read as follows:

2. If release with or without supervision is ordered, the department of human services shall prepare within ~~thirty~~ sixty days of the order of the court a release plan addressing the person’s needs for counseling, medication, community support services, residential services, vocational services, alcohol or other drug abuse treatment, sex offender treatment, or any other treatment or supervision necessary.

Sec. 3. Section 232.55, subsection 2, paragraph a, Code 2014, is amended to read as follows:

a. Adjudication and disposition proceedings under this division are not admissible as evidence against a person in a subsequent proceeding in any other court before or after the person reaches majority except in a proceeding pursuant to chapter 229A or in a sentencing proceeding after conviction of the person for an offense other than a simple or serious misdemeanor.

Approved April 3, 2014

CHAPTER 1060**LAND DISPOSAL OF YARD WASTE***S.F. 2212*

AN ACT relating to land disposal of yard waste and including effective date provisions.

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

Section 1. Section 455D.9, subsection 1, Code 2014, is amended to read as follows:

1. Land disposal of yard waste as defined by the department is prohibited. ~~However, yard waste which has been separated at its source from other solid waste may be accepted by a sanitary landfill for the purposes of soil conditioning or composting. A sanitary landfill may accept yard waste under any of the following circumstances:~~

a. When the yard waste is separated at its source from other solid waste and is accepted by the sanitary landfill for the purposes of soil conditioning and composting.

b. When the yard waste is collected for disposal as a result of a severe storm and the yard waste originates in an area declared to be a disaster area in a declaration issued by the president of the United States or the governor.

c. When the yard waste is collected for disposal to control, eradicate, or prevent the spread of insect pests, tree and plant diseases, or invasive plant species problems.

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

Approved April 3, 2014

CHAPTER 1061

COLLEGE STUDENT AID COMMISSION PROGRAMS AND ACCOUNTS

S.F. 2257

AN ACT relating to programs and accounts administered by the college student aid commission.

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

Section 1. Section 8A.504, subsection 1, paragraph c, subparagraph (2), Code 2014, is amended to read as follows:

(2) An amount that is due because of a default on a ~~guaranteed student or parental~~ loan under chapter 261.

Sec. 2. Section 8A.504, subsection 4, Code 2014, is amended to read as follows:

4. The director shall have the authority to enter into reciprocal agreements with the departments of revenue of other states that have enacted legislation that is substantially equivalent to the setoff procedure provided in this section for the recovery of an amount due because of a default on a ~~guaranteed student or parental~~ loan under chapter 261. A reciprocal agreement shall also be approved by the college student aid commission. The agreement shall authorize the department to provide by rule for the setoff of state income tax refunds or rebates of defaulters from states with which Iowa has a reciprocal agreement and to provide for sending lists of names of Iowa defaulters to the states with which Iowa has a reciprocal agreement for setoff of that state's income tax refunds.

Sec. 3. Section 261.9, unnumbered paragraph 1, Code 2014, is amended to read as follows:

When used in this ~~division~~ part, unless the context otherwise requires:

Sec. 4. Section 261.37, subsection 7, Code 2014, is amended to read as follows:

7. To establish an effective system for the collection of delinquent loans, including the adoption of an agreement with the department of administrative services to set off against a defaulter's income tax refund or rebate the amount that is due because of a default on a ~~guaranteed or parental~~ loan made under this division. The commission shall adopt rules under chapter 17A necessary to assist the department of administrative services in the implementation of the student loan setoff program as established under section 8A.504. The commission shall apply administrative wage garnishment procedures authorized under the federal Higher Education Act of 1965, as amended and codified in 20 U.S.C. §1071 et seq., for all delinquent loans, including loans authorized under section 261.38, when a defaulter who is financially capable of paying fails to voluntarily enter into a reasonable payment agreement. In no case shall the commission garnish more than the amount authorized by

federal law for all loans being collected by the commission, including those authorized under section 261.38.

Sec. 5. Section 261.38, subsections 1, 3, and 4, Code 2014, are amended to read as follows:

1. The commission shall establish ~~a loan reserve account and an agency operating account~~ as authorized by the federal Higher Education Act of 1965. The commission shall credit to ~~these accounts~~ the agency operating account all moneys provided for the state student loan program by the United States, the state of Iowa, or any of their agencies, departments, or instrumentalities, as well as any funds accruing to the program which are not required for current administrative expenses. The commission may expend moneys in the ~~loan reserve and agency operating accounts~~ account as authorized by the federal Higher Education Act of 1965.

3. Notwithstanding section 8.33, funds on deposit in the ~~loan reserve and agency operating accounts~~ account shall not revert to the state general fund at the close of any fiscal year.

4. The treasurer of state shall invest any funds, ~~including those in the loan reserve and agency operating accounts~~ account, and, notwithstanding section 12C.7, the interest income earned shall be credited back to the appropriate agency operating account.

Sec. 6. Section 261.38, subsection 2, Code 2014, is amended by striking the subsection.

Sec. 7. Section 261.113, subsection 3, unnumbered paragraph 1, Code 2014, is amended to read as follows:

A program agreement shall be entered into by an eligible student and the commission ~~when during the eligible student begins the curriculum~~ student's final year of study leading to a doctor of medicine or osteopathy degree. Under the agreement, to receive loan repayments pursuant to subsection 5, an eligible student shall agree to and shall fulfill all of the following requirements:

Sec. 8. Section 261.113, subsection 3, paragraph d, Code 2014, is amended to read as follows:

d. Within nine months of graduating from the residency program and receiving a permanent license in accordance with paragraph "b", engage in the full-time practice of medicine and surgery or osteopathic medicine and surgery specializing in family medicine, pediatrics, psychiatry, internal medicine, or general surgery for a period of sixty five consecutive months ~~years~~ in the service commitment area specified under subsection 6, unless the loan repayment recipient receives a waiver from the commission to complete the months¹ of practice required under the agreement in another service commitment area pursuant to subsection 6.

Sec. 9. Section 261.113, subsection 5, Code 2014, is amended to read as follows:

5. *Loan repayment amounts.*

a. The amount of loan repayment an eligible student who enters into an agreement pursuant to subsection 3 shall receive if in compliance with obligations under the agreement shall not exceed fifty thousand dollars annually for an eligible loan. Payments under this section may be made for each year of eligible practice during a period of five consecutive ~~five-year period~~ years and shall not exceed a total of two hundred thousand dollars.

b. The commission shall not enter into more than twenty program agreements annually. ~~Fifty percent of the~~ The percentage of agreements shall be entered into by students attending ~~each university described in subsection 2~~ eligible universities shall be evenly divided. However, if there are fewer than ten eligible student applicants at one eligible university, eligible student applicants enrolled in the other university eligible universities may be awarded the remaining agreements.

¹ See chapter 1135, §16 herein

Sec. 10. Section 261.113, subsection 11, paragraph a, Code 2014, is amended to read as follows:

a. “*Eligible loan*” means the physician’s total federally guaranteed Stafford loan amount under the federal family education loan program or the federal direct loan program, the recipient’s federal grad plus loans, or the recipient’s federal Perkins loan, including principal and interest.

Sec. 11. Section 261.114, subsection 3, unnumbered paragraph 1, Code 2014, is amended to read as follows:

A program agreement shall be entered into by an eligible student and the commission when the eligible student begins the curriculum final year of study in an academic program leading to a doctorate of nursing practice degree or a masters of physician assistant studies degree eligibility for licensure as a nurse practitioner or physician assistant. Under the agreement, to receive loan repayments pursuant to subsection 5, an eligible student shall agree to and shall fulfill all of the following requirements:

Sec. 12. Section 261.114, subsection 3, paragraphs a and b, Code 2014, are amended to read as follows:

a. ~~Receive a doctorate of nursing practice degree or a masters of physician assistant studies degree from an eligible university and obtain graduate-level credential qualifying the credential recipient for a license to practice as an advanced registered nurse practitioner pursuant to chapter 152 or physician assistant pursuant to chapter 148C.~~

b. Within nine months of receiving a degree and obtaining a license in accordance with paragraph “a”, engage in the full-time practice as an advanced registered nurse practitioner or physician assistant for a period of ~~sixty five consecutive months~~ years in the service commitment area specified under subsection 6, unless the loan repayment recipient receives a waiver from the commission to complete the ~~months~~² of practice required under the agreement in another service commitment area pursuant to subsection 6.

Sec. 13. Section 261.114, subsection 5, paragraphs a and b, Code 2014, are amended to read as follows:

a. The amount of loan repayment an eligible student who enters into an agreement pursuant to subsection 3 shall receive ~~upon fulfilling the requirements of subsection 3 if in compliance with obligations under the agreement shall be not more than exceed five thousand dollars annually for an eligible loan. Payments under this section are limited to may be made for each year of eligible practice during a four-year period of five consecutive years and shall not exceed a total of twenty thousand dollars.~~

b. The commission shall not enter into more than fifteen program agreements annually, with the exception of agreements providing for additional loan repayment with surplus funds in accordance with subsection 7.

Sec. 14. Section 261.114, subsection 11, paragraphs a and b, Code 2014, are amended to read as follows:

a. “*Eligible loan*” means the loan repayment recipient’s total federally guaranteed Stafford loan amount under the federal family education loan program or the federal direct loan program, the recipient’s federal grad plus loans, or the recipient’s federal Perkins loan, including principal and interest.

b. “*Eligible university*” means ~~either the state university of Iowa a college of medicine or Des Moines university — osteopathic medical center that meets the requirements of section 261.2, subsection 11, and is an institution of higher learning under the control of the state board of regents or an accredited private institution as defined in section 261.9.~~

Sec. 15. REPEAL. Sections 261.17A, 261.22, 261.39, 261.41, 261.44, 261.48, 261.54, 261.81A, and 261.82, Code 2013, are repealed.³

² See chapter 1135, §18 herein

³ See chapter 1141, §27 herein

Sec. 16. CODE EDITOR DIRECTIVES.

1. The Code editor shall do all of the following:

a. Create three new parts in chapter 261 as follows:

(1) Part 1 shall be entitled "Iowa Tuition Grants" and shall include sections 261.9 through 261.16.

(2) Part 2 shall be entitled "Vocational-Technical Tuition Grants" and shall include section 261.17.

(3) Part 3 shall be entitled "Administration" and shall include sections 261.20 and 261.25.

b. (1) Transfer and renumber sections 261.18, 261.19, 261.23, and 261.24 as follows:

(a) Section 261.18 as section 261.61.

(b) Section 261.19 as section 261.115.

(c) Section 261.23 as section 261.116.

(d) Section 261.24 as section 261.62.

(2) Correct internal references as necessary.

2. The Code editor may renumber sections within division II of chapter 261 and shall correct internal references as necessary.

Approved April 3, 2014

CHAPTER 1062

COMPUTER DATA CONTAINING PERSONAL INFORMATION — SECURITY BREACHES

S.F. 2259

AN ACT modifying provisions applicable to personal information security breach notification requirements, and making penalties applicable.

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

Section 1. Section 715C.1, subsection 1, Code 2014, is amended to read as follows:

1. "*Breach of security*" means unauthorized acquisition of personal information maintained in computerized form by a person that compromises the security, confidentiality, or integrity of the personal information. "*Breach of security*" also means unauthorized acquisition of personal information maintained by a person in any medium, including on paper, that was transferred by the person to that medium from computerized form and that compromises the security, confidentiality, or integrity of the personal information. Good faith acquisition of personal information by a person or that person's employee or agent for a legitimate purpose of that person is not a breach of security, provided that the personal information is not used in violation of applicable law or in a manner that harms or poses an actual threat to the security, confidentiality, or integrity of the personal information.

Sec. 2. Section 715C.1, subsection 11, unnumbered paragraph 1, Code 2014, is amended to read as follows:

"*Personal information*" means an individual's first name or first initial and last name in combination with any one or more of the following data elements that relate to the individual if any of the data elements are not encrypted, redacted, or otherwise altered by any method or technology in such a manner that the name or data elements are unreadable or are encrypted, redacted, or otherwise altered by any method or technology but the keys to unencrypt, unredact, or otherwise read the data elements have been obtained through the breach of security:

Sec. 3. Section 715C.1, subsection 11, paragraph c, Code 2014, is amended to read as follows:

c. Financial account number, credit card number, or debit card number in combination with any required expiration date, security code, access code, or password that would permit access to an individual's financial account.

Sec. 4. Section 715C.2, Code 2014, is amended to read as follows:

715C.2 Security breach — ~~consumer~~ notification requirements — remedies.

1. Any person who owns or licenses computerized data that includes a consumer's personal information that is used in the course of the person's business, vocation, occupation, or volunteer activities and that was subject to a breach of security shall give notice of the breach of security following discovery of such breach of security, or receipt of notification under subsection 2, to any consumer whose personal information was included in the information that was breached. The consumer notification shall be made in the most expeditious manner possible and without unreasonable delay, consistent with the legitimate needs of law enforcement as provided in subsection 3, and consistent with any measures necessary to sufficiently determine contact information for the affected consumers, determine the scope of the breach, and restore the reasonable integrity, security, and confidentiality of the data.

2. Any person who maintains or otherwise possesses personal information on behalf of another person shall notify the owner or licensor of the information of any breach of security immediately following discovery of such breach of security if a consumer's personal information was included in the information that was breached.

3. The consumer notification requirements of this section may be delayed if a law enforcement agency determines that the notification will impede a criminal investigation and the agency has made a written request that the notification be delayed. The notification required by this section shall be made after the law enforcement agency determines that the notification will not compromise the investigation and notifies the person required to give notice in writing.

4. For purposes of this section, notification to the consumer may be provided by one of the following methods:

a. Written notice to the last available address the person has in the person's records.

b. Electronic notice if the person's customary method of communication with the consumer is by electronic means or is consistent with the provisions regarding electronic records and signatures set forth in chapter 554D and the federal Electronic Signatures in Global and National Commerce Act, 15 U.S.C. §7001.

c. Substitute notice, if the person demonstrates that the cost of providing notice would exceed two hundred fifty thousand dollars, that the affected class of consumers to be notified exceeds three hundred fifty thousand persons, or if the person does not have sufficient contact information to provide notice. Substitute notice shall consist of the following:

(1) Electronic mail notice when the person has an electronic mail address for the affected consumers.

(2) Conspicuous posting of the notice or a link to the notice on the internet site of the person if the person maintains an internet site.

(3) Notification to major statewide media.

5. Notice pursuant to this section shall include, at a minimum, all of the following:

a. A description of the breach of security.

b. The approximate date of the breach of security.

c. The type of personal information obtained as a result of the breach of security.

d. Contact information for consumer reporting agencies.

e. Advice to the consumer to report suspected incidents of identity theft to local law enforcement or the attorney general.

6. Notwithstanding subsection 1, notification is not required if, after an appropriate investigation or after consultation with the relevant federal, state, or local agencies responsible for law enforcement, the person determined that no reasonable likelihood of financial harm to the consumers whose personal information has been acquired has resulted or will result from the breach. Such a determination must be documented in writing and the documentation must be maintained for five years.

7. This section does not apply to any of the following:

a. A person who complies with notification requirements or breach of security procedures that provide greater protection to personal information and at least as thorough disclosure requirements than that provided by this section pursuant to the rules, regulations, procedures, guidance, or guidelines established by the person's primary or functional federal regulator.

b. A person who complies with a state or federal law that provides greater protection to personal information and at least as thorough disclosure requirements for breach of security or personal information than that provided by this section.

c. A person who is subject to and complies with regulations promulgated pursuant to Title V of the Gramm-Leach-Bliley Act of 1999, 15 U.S.C. §6801 – 6809.

8. Any person who owns or licenses computerized data that includes a consumer's personal information that is used in the course of the person's business, vocation, occupation, or volunteer activities and that was subject to a breach of security requiring notification to more than five hundred residents of this state pursuant to this section shall give written notice of the breach of security following discovery of such breach of security, or receipt of notification under subsection 2, to the director of the consumer protection division of the office of the attorney general within five business days after giving notice of the breach of security to any consumer pursuant to this section.

8. 9. a. A violation of this chapter is an unlawful practice pursuant to section 714.16 and, in addition to the remedies provided to the attorney general pursuant to section 714.16, subsection 7, the attorney general may seek and obtain an order that a party held to violate this section pay damages to the attorney general on behalf of a person injured by the violation.

b. The rights and remedies available under this section are cumulative to each other and to any other rights and remedies available under the law.

Approved April 3, 2014

CHAPTER 1063

COLLEGE STUDENT AID COMMISSION DUTIES AND AUTHORITY — FEES

S.F. 2271

AN ACT relating to the duties and authority of the college student aid commission relating to the registration of certain postsecondary schools, to interstate reciprocity agreements, and to registration fees collected by the commission.

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

Section 1. Section 261.2, subsection 11, paragraph a, Code 2014, is amended to read as follows:

a. The institutions are not required to register under chapter 261B or the institutions are participating resident institutions as defined in section 261G.2 that volunteer to register under section 261B.11B.

Sec. 2. Section 261.2, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 13. Enter into and administer, or recognize, an interstate reciprocity agreement for the provision of postsecondary distance education by a postsecondary institution pursuant to chapter 261G. The commission shall adopt rules establishing application procedures and criteria for the authorization of postsecondary institutions providing postsecondary distance education under interstate reciprocity agreements pursuant to chapter 261G and for the review and approval of interstate reciprocity agreements the commission may enter into or recognize pursuant to this subsection and chapter 261G. The commission may accept an authorization granted by another state to a

postsecondary institution under an interstate reciprocity agreement to deliver postsecondary distance education.

Sec. 3. Section 261B.8, subsection 3, Code 2014, is amended to read as follows:

3. A postsecondary registration fund is created in the state treasury under the control of the commission. Fees collected under this section shall be deposited in the general postsecondary registration fund of the state. Moneys in the fund are appropriated to the commission and shall be used by the commission to administer this chapter and chapter 261G. Notwithstanding section 8.33, moneys in the fund shall not revert to the general fund of the state at the end of a fiscal year. Notwithstanding section 12C.7, interest or earnings on moneys in the fund shall be credited to the fund.

Sec. 4. **NEW SECTION. 261B.11B Voluntary registration.**

A school or other postsecondary educational institution that is exempt under section 261B.11 may voluntarily register under chapter 261B in order to comply with chapter 261G or for purposes of institutional eligibility under 34 C.F.R. §600.9(a).

Sec. 5. **NEW SECTION. 261G.1 Purpose.**

The purpose of this chapter is to authorize the college student aid commission to enter into or recognize agreements that will create interstate reciprocity in the regulation of postsecondary distance education for the purpose of encouraging cost savings for students and greater efficiencies and effectiveness for institutions of higher education providing distance education.

Sec. 6. **NEW SECTION. 261G.2 Definitions.**

1. “*Commission*” means the college student aid commission created pursuant to section 261.1.

2. “*Interstate reciprocity agreement*” means an interstate reciprocity agreement entered into and administered, or recognized, by the commission in accordance with section 261.2, subsection 13.

3. “*Participating institution*” means an institution that meets the definition of subsection 4 or 5.

4. “*Participating nonresident institution*” means a postsecondary institution without a physical presence in Iowa that is offering instructional programs or courses in Iowa leading to a degree, is a member in good standing in an interstate reciprocity agreement, and is registered with and regulated by a state agency or authority that is a member in good standing in an interstate reciprocity agreement.

5. “*Participating resident institution*” means a postsecondary institution located in Iowa that is a member in good standing in an interstate reciprocity agreement and is offering instructional programs or courses in Iowa leading to a degree, including but not limited to the following institutions:

a. A community college as defined in section 260C.2.

b. An institution of higher learning governed by the state board of regents.

c. An accredited private institution as defined in section 261.9.

d. A school or postsecondary educational institution that voluntarily registers with the commission pursuant to section 261B.11B in order to comply with this chapter or for purposes of institutional eligibility under 34 C.F.R. §600.9(a).

6. “*Physical presence*” means any of the following:

a. Establishing a physical location in Iowa for students to receive synchronous or asynchronous instruction.

b. Requiring students to physically meet in a location in Iowa for instructional purposes.

c. Establishing an administrative office in Iowa, for any of the following purposes:

(1) Providing information to prospective students or the general public about the institution, for enrolling students, or for providing services to enrolled students.

(2) Providing office space to instructional or noninstructional staff.

(3) Establishing an Iowa mailing address, street address, or telephone number.

Sec. 7. **NEW SECTION. 261G.3 Execution of duties.**

The commission shall only enter into or recognize an interstate reciprocity agreement if the agreement contains sufficient consumer protection provisions and is otherwise in the best interests of students enrolled in institutions of higher education in this state.

Sec. 8. NEW SECTION. 261G.4 Effect of agreement.

1. Notwithstanding any other provision of law to the contrary, a participating nonresident institution shall not be required to register under chapter 261B or to comply with the registration and disclosure requirements of chapter 261 or 261B or section 714.17, subsections 2 and 3, or sections 714.18, 714.20, and 714.21, or section 714.24, subsections 1, 2, 3, 4, and 5, if the provisions of an interstate reciprocity agreement prohibit such registration or compliance.

2. Notwithstanding any other provision of law to the contrary, a participating resident institution shall be required to register under chapter 261B or to comply with the registration and disclosure requirements of chapter 261 or 261B or section 714.17, subsections 2 and 3, or sections 714.18, 714.20, and 714.21, or section 714.24, subsections 1, 2, 3, 4, and 5, if the provisions of the interstate reciprocity agreement require such registration or compliance.

3. A participating institution offering instructional programs or courses under an interstate reciprocity agreement entered into or recognized by the commission must notify the commission of any change of status relating in any way to the interstate reciprocity agreement.

4. This chapter shall not be construed to prevent the commission or the state from requiring a school or other postsecondary educational institution to register under chapter 261B or from taking enforcement action against a participating institution in any of the following circumstances:

a. A participating nonresident institution leaves or otherwise ceases to be a member in good standing in an interstate reciprocity agreement.

b. The participating institution is physically or administratively housed in a state that does not join or ceases to be a member in good standing in an interstate reciprocity agreement entered into or recognized by the commission.

c. The discovery of acts or omissions subject to the enforcement action but which occurred prior to the commission's entering into or recognizing an interstate reciprocity agreement.

5. Students attending a participating nonresident institution are ineligible for state student financial aid programs established under chapter 261.

Sec. 9. NEW SECTION. 261G.5 Postsecondary registration fees.

1. The commission shall set by rule and collect a nonrefundable initial registration fee and a renewal of registration fee from each participating institution that voluntarily registers with the commission pursuant to section 261B.11B in order to comply with this chapter or for purposes of institutional eligibility under 34 C.F.R. §600.9(a).

2. Fees shall be set by rule not more than once each year and shall be based upon the costs of administering this chapter.

3. Fees collected under this section shall be deposited in a separate account in the postsecondary registration fund created pursuant to section 261B.8, subsection 3, and shall be used for purposes of administering this chapter.

Sec. 10. NEW SECTION. 261G.6 Enforcement.

This chapter shall not be construed to affect the authority of the attorney general pursuant to section 714.16.

Approved April 3, 2014

CHAPTER 1064

DRAINAGE OR LEVEE DISTRICT TRUSTEES — INTEREST HOLDERS IN ENTITIES HOLDING INTERESTS IN AGRICULTURAL LAND

S.F. 2273

AN ACT allowing the holders of interests in certain entities eligible to hold agricultural land to be elected as trustees of drainage or levee districts.

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

Section 1. Section 468.506, subsection 3, Code 2014, is amended by striking the subsection and inserting in lieu thereof the following:

3. An individual who has a legal or equitable interest in an entity that holds an interest in agricultural land located in the election district for which the trustee is elected, including as a bona fide owner. In addition, all of the following must apply:

a. The entity must be a general partnership formed under section 486A.202 or a person who holds the agricultural land under chapter 9H as a family farm corporation, authorized corporation, family farm limited liability company, authorized limited liability company, family farm limited partnership, limited partnership, family farm unincorporated nonprofit association, authorized unincorporated nonprofit association, family trust, or authorized trust.

b. The individual must hold the legal or equitable interest in the entity described in paragraph “a” as a partner in the general partnership, shareholder in the corporation, member in the limited liability company, general or limited partner in the limited partnership, member in the unincorporated nonprofit association, or beneficiary in the trust.

c. The individual must be a resident of the county in which the election district is located or of a county that is contiguous to or corners on that county.

Sec. 2. Section 468.506, subsection 4, Code 2014, is amended to read as follows:

4. ~~a. In a A bona fide owner of benefited land in a drainage or levee district in which is a levee and drainage district which has eighty-five percent of its acreage is situated within the corporate limits of a city and has been under the control of a city under subchapter II, part 3, a bona fide owner of benefited land in the district.~~

~~b. (1) If For nonagricultural land, if the bona fide owner is a family farm corporation as defined by section 9H.1, subsection 9, a business corporation organized and existing under chapter 490 or 491, or a partnership, a stockholder or officer authorized by the corporation or a general partner may be elected as a trustee of the district.~~

~~(2) For agricultural land, if the bona fide owner is an entity described in subsection 3, paragraph “a”, an individual holding a legal or equitable interest in that entity may be elected as trustee.~~

Approved April 3, 2014

CHAPTER 1065

MOTOR VEHICLE REGISTRATION FEES — EXEMPTION FOR NEW COMPLETED VEHICLES MODIFIED BY EQUIPMENT DEALERS

S.F. 2291

AN ACT providing an exemption from registration fees for certain new completed motor vehicles purchased by an equipment dealer for modification and resale.

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

Section 1. Section 321.48, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 3A. A transferee of a new completed motor vehicle shall obtain a certificate of title for the vehicle but is not required to pay the annual registration fee for the vehicle, provided all of the following apply:

a. The transferee is an equipment dealer licensed as a motor vehicle dealer under chapter 322.

b. The transferee purchases the vehicle at retail for the purpose of modifying the vehicle as provided in section 321.105A, subsection 2, paragraph "c", subparagraph (31), prior to selling it as a used vehicle to a business or government entity.

c. The transferee operates the vehicle only for purposes incidental to a resale.

d. The transferee displays a dealer plate on the vehicle or does not drive the vehicle or permit it to be driven upon the highways.

Sec. 2. Section 321.105A, subsection 2, paragraph c, Code 2014, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (31) (a) A new completed motor vehicle purchased at retail by an equipment dealer who is licensed as a motor vehicle dealer under chapter 322, provided that all of the following apply:

(i) The equipment dealer modifies the vehicle as provided in subparagraph division (b), subparagraph subdivision (i) or (ii).

(ii) The total value of the work performed and the equipment installed on the vehicle equals or exceeds eighty percent of the purchase price paid for the new vehicle.

(iii) Notwithstanding section 322.3, the equipment dealer sells the modified vehicle as a used vehicle to a purchaser that is a business or government entity, and not an individual consumer.

(b) For purposes of this subparagraph, "equipment dealer" means a person who does at least one of the following:

(i) Rebuilds new completed motor vehicles by fabricating, altering, adding, or replacing essential parts, components, or equipment for the purpose of building an ambulance, rescue vehicle, fire vehicle, or towing or recovery vehicle.

(ii) Installs cranes, hook loaders, buckets, aerial ladders, tanks, or special equipment on new completed motor trucks with a gross vehicle weight rating of fourteen thousand five hundred pounds or more.

Approved April 3, 2014

CHAPTER 1066

MENTAL HEALTH TREATMENT COSTS OF PERSONS ACCUSED OF A CRIME

S.F. 2296

AN ACT relating to mental health treatment costs of certain persons accused of a crime.

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

Section 1. Section 812.6, subsection 2, paragraphs a and b, Code 2014, are amended to read as follows:

a. A defendant who poses a danger to the public peace or safety, or who is otherwise not qualified for pretrial release, shall be committed as a safekeeper to the custody of the director of the department of corrections at the Iowa medical and classification center, or other appropriate treatment facility as designated by the director, for treatment designed to restore the defendant to competency. The costs of the treatment pursuant to this paragraph shall be borne by the department of corrections.

b. A defendant who does not pose a danger to the public peace or safety, but is otherwise being held in custody, or who refuses to cooperate with treatment, shall be committed to the custody of the director of human services at a department of human services facility for treatment designed to restore the defendant to competency. The costs of the treatment pursuant to this paragraph shall be borne by the department of human services.

Approved April 3, 2014

CHAPTER 1067

USE RESTRICTIONS ON LAND

S.F. 2315

AN ACT relating to the scope and nature of use restrictions on land.

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

Section 1. Section 614.24, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 4. As used in this section, “*use restrictions*” means a limitation or prohibition on the rights of a landowner to make use of the landowner’s real estate, including but not limited to limitations or prohibitions on commercial uses, rental use, parking and storage of recreational vehicles and their attachments, ownership of pets, outdoor domestic uses, construction and use of accessory structures, building dimensions and colors, building construction materials, and landscaping. As used in this section, “*use restrictions*” does not include any of the following:

a. An easement granting a person an affirmative right to use land in the possession of another person including but not limited to an easement for pedestrian or vehicular access, reasonable ingress and egress, solar access, utilities, supporting utilities, parking areas, bicycle paths, and water flow.

b. An agreement between two or more parcel owners providing for the sharing of costs and other obligations for real estate taxes, insurance premiums, and for maintenance, repair, improvements, services, or other costs related to two or more parcels of real estate regardless of whether the parties to the agreement are owners of individual lots or incorporated or unincorporated lots or have ownership interests in common areas in a horizontal property regime or residential housing development.

c. An agreement between two or more parcel owners for the joint use and maintenance of driveways, party walls, landscaping, fences, wells, roads, common areas, waterways, or bodies of water.

Approved April 3, 2014

CHAPTER 1068**MEDICAL ASSISTANCE — PROVIDERS OF CONSUMER-DIRECTED ATTENDANT CARE AND CONSUMER CHOICES OPTION SERVICES***S.F. 2320*

AN ACT relating to providers of medical assistance program consumer-directed attendant care and consumer choices option services, including effective date and retroactive applicability provisions.

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

Section 1. MEDICAL ASSISTANCE PROGRAM — PROVIDERS OF CONSUMER-DIRECTED ATTENDANT CARE AND CONSUMER CHOICES OPTION SERVICES.

1. a. The department of human services shall adopt rules pursuant to chapter 17A to provide for all of the following regarding providers of medical assistance program consumer-directed attendant care and consumer choices option services:

(1) That an individual who serves as a member's legal representative and provides services to the member under a home and community-based services waiver consumer-directed attendant care agreement or under a community choices option employment agreement in effect on or after December 31, 2013, may continue to act as a provider under the agreement and payment to such provider is not considered funds incorrectly paid under the medical assistance program.

(2) Beginning July 1, 2016, the department may require services through the consumer-directed attendant care option to be provided through an agency but shall retain the consumer choices option for those individuals able and desiring to self-direct services. If the department does require services through the consumer-directed attendant care option to be provided through an agency beginning July 1, 2016, an individual providing services to a member under a home and community-based services consumer-directed attendant care agreement in effect on June 30, 2016, may continue to act as an individual provider under the agreement and payment to such provider is not considered funds incorrectly paid under the medical assistance program.

b. That if the legal representative of a member also acts as a provider under a consumer-directed attendant care agreement or under a community choices option employment agreement, the agreement shall include all of the following reasonable safeguards:

(1) That the payment rate for the legal representative acting as a provider is fair and reasonable based upon the skill level of the provider and may not exceed the median statewide reimbursement rate for the service unless the higher rate receives prior approval from the department.

(2) That the legal representative acting as a provider is not paid for more than forty hours of service per week.

(3) A contingency plan for provision of services provided by the legal representative acting as a provider in the event the legal representative is unable to provide the services due to illness or other unexpected event.

c. For the purposes of this subsection, "legal representative" means a person, including an attorney, who is authorized by law to act on behalf of the medical assistance program member. "Legal representative" does not include the spouse of a member or the parent or stepparent of a member aged seventeen or under.

2. The department of human services shall amend the medical assistance home and community-based services waivers to replace agency-provided consumer-directed attendant care services with personal care services.

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

Sec. 3. RETROACTIVE APPLICABILITY. This Act applies retroactively to December 31, 2013.

Approved April 3, 2014

CHAPTER 1069

JURISDICTION OF MILITARY COURTS-MARTIAL — CRIMINAL OFFENSES

S.F. 2321

AN ACT relating to jurisdiction over certain offenses committed by members of the state military forces, and establishing certain notification and reporting requirements.

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

Section 1. Section 29B.16, Code 2014, is amended to read as follows:

29B.16 Jurisdiction of courts-martial in general.

1. Each force of the state military forces has court-martial jurisdiction over all persons subject to this code.

2. Courts-martial have primary jurisdiction of military offenses as defined in sections 29B.77 through 29B.116 of this code.

Sec. 2. **NEW SECTION. 29B.90A Interference with report of a crime to civilian law enforcement.**

Any person subject to this code shall be punished as a court-martial may direct if the person does any of the following:

1. Interferes with or reprises against any member of the state military forces who has indicated the intent to make or who has made a report to civilian law enforcement of a crime listed in section 29B.116A, subsection 1, where the accused and the victim are subject to this code at the time of the offense.

2. Fails to cooperate with or obstructs a civilian law enforcement investigation based upon a report in subsection 1.

Sec. 3. Section 29B.116, Code 2014, is amended to read as follows:

29B.116 General article.

~~Though Subject to section 29B.116A, though not specifically mentioned in this code, all disorders and neglects to the prejudice of good order and discipline in the state military forces and all conduct of a nature to bring discredit upon the state military forces, of which persons subject to this code may be guilty, shall be taken cognizance of by a general, special, or summary court-martial, according to the nature and degree of the offense, and shall be punished at the discretion of that court. However, cognizance shall not be taken of, and jurisdiction shall not be extended to, the crimes of murder, manslaughter, sexual abuse, robbery, maiming, arson, extortion, assault, burglary, or housebreaking, jurisdiction of which is reserved to civil courts.~~

Sec. 4. **NEW SECTION. 29B.116A Jurisdiction of offenses by civilian courts and notification of civilian authorities.**

1. *a.* Jurisdiction under this code shall not be extended to the crimes of murder, manslaughter, sexual abuse, robbery, arson, extortion, assault, or burglary, jurisdiction of which is reserved exclusively to civilian courts.

b. The term “civilian criminal offenses” includes all offenses not defined in this code. Primary jurisdiction over civilian criminal offenses shall be with civilian courts, even when committed by a member of the state military forces while subject to this code.

c. Where a civilian criminal offense and a military offense defined in this code may be charged based on the same event, concurrent civilian and military jurisdiction shall exist.

2. a. A commander, who is made aware of an allegation that an offense under subsection 1, paragraph "a" or "b", has been committed by a member of the state military forces against another member of the state military forces while both are subject to this code, shall notify local civilian law enforcement authorities without delay.

b. (1) Regarding an allegation of sexual abuse, the commander shall provide the person making the allegation with written notice of the person's right to notify local civilian law enforcement authorities independently, as described in subsection 3. The written notice shall include contact information for an appropriate civilian law enforcement authority.

(2) Regarding an allegation of sexual abuse, the commander's obligation to notify under paragraph "a" shall not apply to an allegation that is a restricted report, as that term is defined in federal military regulations. The commander's obligation to notify under paragraph "a" shall apply to an allegation of sexual abuse that is an unrestricted report, as that term is defined in federal military regulations. The commander's written notification under subparagraph (1) shall inform the person making an allegation of sexual abuse that if the person consents to making an unrestricted report that the person is thereby consenting to the commander notifying an appropriate civilian law enforcement authority so that such an authority may initiate an investigation or collect evidence. The commander's written notification under subparagraph (1) shall also inform the person making the allegation that if the person consents to making an unrestricted report that the person is not required to speak with civilian law enforcement investigators or otherwise participate in an investigation by a civilian law enforcement authority.

3. Members of the state military forces who are victims of offenses described in subsection 1 retain the right to notify local civilian law enforcement authorities independently.

Sec. 5. NEW SECTION. 29B.116B Adjutant general report.

The adjutant general shall report annually, by January 15, to the governor and to the chairpersons and ranking members of the general assembly's standing committees on veterans affairs on the number of offenses described in section 29B.116A, subsection 1, which have reported to civilian law enforcement authorities in the prior year, if such offenses were committed by a member of the state military forces against another member of the state military forces while both are subject to this code. The report shall provide such numbers by type of offense.

Sec. 6. Section 803.1, subsection 1, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. f. The offense is committed by a member of the state military forces against another member of the state military forces, both are in a duty status at the time of the offense, whether inside or outside the state, and the offense is one for which civil courts have jurisdiction under section 29B.116A. However, for those offenses subject to both civilian and military jurisdiction, civilian jurisdiction shall not be declined solely on that basis.

Approved April 3, 2014

CHAPTER 1070

CLAIMS AGAINST PURCHASED OR PLEDGED GOODS HELD BY PAWNBROKERS

H.F. 514

AN ACT specifying procedures for resolving claims against purchased or pledged goods held by pawnbrokers.

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

Section 1. Section 631.1, Code 2014, is amended by adding the following new subsection: **NEW SUBSECTION. 9.** The district court sitting in small claims has concurrent jurisdiction of an action to determine ownership of goods under section 714.28 relating to claims against purchased or pledged goods held by pawnbrokers, regardless of the value of the items in dispute.

Sec. 2. **NEW SECTION. 714.28 Claims against purchased or pledged goods held by pawnbrokers.**

1. As used in this section, unless the context otherwise requires:

- a. “*Claimant*” means a person who claims that the person’s property was misappropriated.
- b. “*Conveying customer*” means a person who delivers property into the custody of a pawnbroker, either by pawn, sale, consignment, or trade.
- c. “*Misappropriated*” means stolen, embezzled, converted, or otherwise wrongfully appropriated against the will of the rightful owner.

2. To obtain possession of purchased or pledged goods held by a pawnbroker which a claimant claims to have been misappropriated, the claimant must notify the pawnbroker by certified mail, return receipt requested, or in person evidenced by signed receipt, of the claimant’s claim to the purchased or pledged goods. The notice must contain a complete and accurate description of the purchased or pledged goods and must be accompanied by a legible copy of the applicable law enforcement agency’s report documenting the misappropriation of the property. If the claimant and the pawnbroker do not resolve the right to possession within ten days after the pawnbroker’s receipt of the notice, the claimant may petition the district court sitting in small claims to order the return of the property, naming the pawnbroker as a defendant, and shall serve the pawnbroker with a copy of the petition. The pawnbroker shall hold the property described in the petition until the right to possession is resolved by the parties or by the court.

3. If, after notice and a hearing, the court finds that the property was misappropriated and orders the return of the property to the claimant, both of the following shall apply:

- a. The claimant may recover from the pawnbroker the costs of the action.
- b. If the conveying customer was convicted in a separate criminal proceeding of theft or dealing in stolen property involving the misappropriated property, the court shall order the conveying customer to repay the pawnbroker the full amount that the conveying customer received from the pawnbroker for the property, plus all applicable pawn service charges. As used in this paragraph, “*convicted*” includes a plea of no contest to the charges or any agreement in which adjudication is withheld.

4. If the court finds that the claimant failed to comply with the requirements of this section or otherwise finds against the claimant, the claimant shall be liable for the defendant’s costs.

Approved April 3, 2014

CHAPTER 1071

GIDEON FELLOWSHIP PROGRAM

H.F. 2132

AN ACT establishing the Gideon fellowship program in the office of the state public defender.

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

Section 1. **NEW SECTION. 13B.12 Gideon fellowship.**

The state public defender may establish a Gideon fellowship program for the entry level hiring and training of public defender attorneys. The state public defender may appoint up to four Gideon fellows for a term of up to two years and may assign each fellow to a local public defender office or appellate defender office. Each fellow shall be a licensed attorney

admitted to practice law in this state prior to commencement of the fellowship.

Approved April 3, 2014

CHAPTER 1072

MOTOR VEHICLE LEMON LAW — MAXIMUM WEIGHT LIMIT

H.F. 2181

AN ACT relating to the maximum weight of motor vehicles covered under the lemon law and including applicability provisions.

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

Section 1. Section 322G.2, subsection 13, Code 2014, is amended to read as follows:

13. “*Motor vehicle*” means a self-propelled vehicle purchased or leased in this state, except as provided in section 322G.15, and primarily designed for the transportation of persons or property over public streets and highways, but does not include mopeds, motorcycles, motor homes, or vehicles over ~~ten~~ fifteen thousand pounds gross vehicle weight rating.

Sec. 2. **APPLICABILITY.** This Act applies to motor vehicles originally purchased or leased by consumers on or after July 1, 2014.

Approved April 3, 2014

CHAPTER 1073

REGIONAL TRANSIT DISTRICT CUSTOMER DATA — DISCLOSURE RESTRICTIONS

H.F. 2278

AN ACT restricting disclosures of specified information by regional transit districts, and providing a penalty.

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

Section 1. Section 28M.1, Code 2014, is amended by adding the following new subsections:

NEW SUBSECTION. 0A. “*Aggregate data on user and customer transaction history and fare card use*” means data relating to the dates fare cards were used, the times fare cards were used, the types of transit services used, the types of fare products used, and information about the dates, times, and types of fare products purchased.

NEW SUBSECTION. 1B. “*Fare collection system*” means a system created and administered by a regional transit district that is used for collecting fares or providing fare cards or passes for public transit services including fixed-route bus service, paratransit bus service, rideshare programs, transportation services provided pursuant to section 249A.12, and light rail or commuter rail service.

NEW SUBSECTION. 1C. “*Governmental entity*” means the same as defined in section 8A.101.

NEW SUBSECTION. 1D. “*Personalized internet services*” means services for which regional transit district applicants, users, and customers must establish an internet user account.

Sec. 2. NEW SECTION. 28M.7 **Regional transit district customer data — disclosure restrictions — penalty.**

1. Data concerning applicants, users, and customers of a regional transit district collected by or through personalized internet services or a fare collection system shall be considered private and not subject to disclosure except as provided in this section.

2. A regional transit district may disclose aggregate data on user and customer transaction history and fare card use to government entities, organizations, school districts, educational institutions, and employers that subsidize or provide fare cards to their clients, students, or employees. Government entities, organizations, school districts, educational institutions, and employers may use the aggregate data only for purposes of measuring and promoting fare card use and evaluating the cost-effectiveness of their fare card programs. The disclosure of nonaggregate or personalized data on user and customer transaction history and fare card use to government entities, organizations, school districts, educational institutions, and employers shall be strictly prohibited.

3. A regional transit district may disclose data concerning applicants, users, and customers collected by or through personalized internet services or a fare collection system to another government entity to prevent a breach of security regarding electronic systems maintained by the regional transit district or the governmental entity, or pursuant to a subpoena issued in connection with a civil or criminal investigation.

4. A violation of this section is punishable by a civil penalty in an amount not to exceed five thousand dollars for each violation.

Approved April 3, 2014

CHAPTER 1074

CORPORATIONS FOR PECUNIARY PROFIT — NOTICE, FILING, AND PUBLICATION REQUIREMENTS

H.F. 2325

AN ACT relating to certain corporations organized prior to July 1, 1971, by eliminating requirements relating to publication.

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

Section 1. Section 491.19, Code 2014, is amended to read as follows:

491.19 Commencement of business.

~~The corporation may commence business as soon as the certificate is issued by articles of incorporation are filed with the secretary of state, and its acts shall be valid if the publication in a newspaper is made within three months from the date of such certificate; providing that when the notice is not published within the time herein prescribed, but is subsequently published for the required time, and proof of the publication thereof filed with the secretary of state, the acts of such corporation after such publication shall be valid.~~

Sec. 2. Section 491.20, unnumbered paragraph 1, Code 2014, is amended to read as follows:

Amendments to articles of incorporation making changes in any of the provisions of the articles may be made at any annual meeting of the stockholders or special meeting called for that purpose, and they shall be valid only when recorded, approved and published as the original articles are required to be, except where the amendment provides for changing

~~the principal place of business from one county to another, in which event said amendment shall be published in both the counties of the former and new place of business by the shareholders and filed with the secretary of state. Publication shall be by notice setting out the substance of the amendment and, in the case of amended and substituted articles, said notice shall contain the matters and things required to be published by section 491.17, relating to original incorporations. If no increase is made in the amount of capital stock, a certificate fee of one dollar and a recording fee of fifty cents per page must be paid. Where capital stock is increased the certificate fee shall be omitted but there shall be paid a recording fee of fifty cents per page and in addition a filing fee which in case of corporations existing for a period of years shall be one dollar per thousand of such increase and in case of corporations empowered to exist perpetually shall be one dollar and ten cents per thousand of such increase. Corporations providing for perpetual existence by amendment to its articles shall, at the time of filing such amendment, pay to the secretary of state a fee of one hundred dollars together with a recording fee of fifty cents per page, and, for all authorized capital stock in excess of ten thousand dollars, an additional fee of one dollar ten cents per thousand.~~

Sec. 3. Section 491.23, Code 2014, is amended to read as follows:

491.23 Dissolution — notice — filing a statement with secretary of state.

~~A corporation may be dissolved prior to the period fixed in the articles of incorporation, by unanimous consent, or in accordance with the provisions of its articles, and notice thereof must be given in the same manner and for the same time as is required for its organization; provided, however, that the notice of such dissolution shall be deemed sufficient if a statement swearing to the dissolution, signed by the officers of such corporation and published as required by law, is filed with the secretary of state. Notice thereof shall also be given by the filing in the office of the secretary of state the proof of publication of notice of dissolution and said proof shall be recorded by the secretary of state in the same manner as the recording of amendments, and a recording fee of one dollar shall apply thereto to the filing of the statement.~~

Sec. 4. REPEAL. Sections 491.17, 491.18, 491.32, and 491.109, Code 2014, are repealed.

Approved April 3, 2014

CHAPTER 1075

DRAINAGE OR LEVEE DISTRICTS — MERGERS, TRUSTEE LIABILITY, AND BIDDING PROCEDURES

H.F. 2344

AN ACT relating to drainage or levee districts by providing for mergers, the liability of trustees, bidding requirements, the annexation of land, and authorizing the imposition of assessments upon affected landowners.

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

DIVISION I MERGER

Section 1. NEW SECTION. **468.262 Purpose.**

The provisions of this part apply to drainage or levee districts, governed by a board of supervisors, joint boards of supervisors, or board of trustees, as provided in section 468.3, when such districts participate in a merger.

Sec. 2. NEW SECTION. **468.263 General.**

1. A merger must involve two or more voluntarily participating drainage or levee districts including all of the following:

a. One participating dominant district whose board would survive the merger to govern the merged district.

b. One or more participating servient districts whose boards would be dissolved by the merger.

2. a. The merger must be proposed by the board of each participating drainage or levee district as provided in this part.

b. The proposed merger must be approved by the board of the participating dominant district and one or more boards of the participating servient districts, as provided in this part.

3. a. The boundary of a participating drainage or levee district must adjoin all or part of the boundary of another participating drainage or levee district.

b. Notwithstanding paragraph "a" two participating drainage or levee districts may be separated by land not part of any drainage or levee district if the proposed merger is contingent upon the annexation of such land pursuant to sections 468.119 through 468.121.

4. A merger may occur notwithstanding that a drainage or levee district participating in a merger is not otherwise eligible for dissolution as provided in part 6 of this subchapter.

Sec. 3. NEW SECTION. 468.264 Board participation initiated.

1. In order to participate in a proposed merger the board of a drainage or levee district must determine that the merger will substantially benefit the owners of land situated in the drainage or levee district.

2. A board making the determination described in subsection 1 shall enter an order to conduct a public hearing regarding a proposed merger as provided in section 468.265. The board shall enter the order with the auditor of each county where the drainage or levee district is situated.

Sec. 4. NEW SECTION. 468.265 Public hearing.

1. A public hearing must be conducted within forty-five days from the last date that the board enters an order with the auditor of each county where the drainage or levee district is situated as provided in section 468.264. The auditor of each county where the participating drainage or levee district is located shall provide notice of a public hearing regarding the proposed merger. However, the board may designate the auditor of the county with the greatest portion of the district's territory to provide the notice. The notice must include all of the following:

a. A description of the proposed merger.

b. The determination made by the board under section 468.264.

c. Whether land in the participating drainage or levee district may be subject to any special assessment as provided in section 468.269.

d. The date, time, and place of the public hearing.

e. That all written objections to the proposed merger must be filed in the office of the county auditor.

2. The auditor shall deliver the notice provided in subsection 1 to all of the following:

a. Each owner of land situated within the participating drainage or levee district which is part of the county, as shown by the transfer books of the auditor's office, including railway companies having right-of-way in the district.

b. Each lienholder or encumbrancer of land situated or the auditor designated by the board within the participating drainage or levee district which is part of the county.

c. Each actual occupant of land located in the participating drainage or levee district which is part of the county. However, the auditor is not required to name an individual occupant.

d. Any other person in the county affected by the proposed merger as determined by the board.

3. If land is to be annexed as a condition of the merger, as provided in this part, the auditor of the county where the land to be annexed is situated or the auditor designated by the board shall deliver the notice specified in subsection 1 to the owner of such land.

4. a. Except as otherwise provided in this section the auditor shall provide the notice specified in subsection 1 by ordinary mail to the persons described in subsections 2 and 3.

b. The auditor shall cause the notice to be published in a newspaper of general circulation in the county where a participating drainage or levee district is situated or the auditor designated by the board. The publication shall be made not less than twenty days prior to the day set for the public hearing. Proof of service shall be made by affidavit of the publisher.

c. If an agent has been designated, the auditor shall provide the notice to a person's agent in the same manner as provided in section 468.16.

5. The boards of one or more participating drainage or levee districts may conduct the public hearing jointly.

6. This section shall not be construed to prevent the board of a participating drainage or levee district from convening and conducting a public hearing in a manner consistent with section 468.258.

Sec. 5. NEW SECTION. 468.266 Meeting and vote.

1. Each board of a participating drainage or levee district shall meet to vote on a resolution which includes the question whether or not to approve the proposed merger. A board must vote on the resolution within forty-five days of the last public hearing conducted pursuant to section 468.265.

2. The board shall only consider written objections to the proposed merger as filed in the office of the county auditor as provided in the notice for a public hearing or comments made at a public hearing conducted pursuant to section 468.265.

3. Two or more boards may approve a joint meeting and vote upon a joint resolution. If the board for the participating dominant district votes at the joint meeting, the dominant board shall pay any costs associated with conducting the joint meeting, regardless of the vote's outcome.

Sec. 6. NEW SECTION. 468.267 Joint order.

1. A resolution to merge participating drainage or levee districts approved by their respective boards as provided in section 468.266 shall be effectuated according to the terms and conditions of a joint order for merger entered by those boards.

2. Each board shall file the joint order with the auditors of their respective counties. Upon receipt of a joint order, the auditor shall include the joint order as part of the drainage record.

3. The auditor shall not file an order unless all territory within the merged drainage or levee district is contiguous, and includes any land required to be annexed as a condition of the merger.

4. Upon the filing of the joint order with the county auditor as provided in subsection 2, title to all real estate, other property, improvement, and any right-of-way held by the participating drainage or levee district is vested in the merged drainage or levee district, subject to any condition which applied immediately prior to the merger.

5. The auditor of a county designated by the board governing the merged drainage or levee district shall prepare and file with the recorder of each county where the merged district is situated all conveyances and other documentation necessary to effect the transfers referenced in the joint order.

6. The merged drainage or levee district assumes all existing obligations of a participating drainage or levee district subject to the joint order.

Sec. 7. NEW SECTION. 468.268 Effect of the merger.

1. a. Except as provided in this subsection, a legal or equitable proceeding pending against a participating drainage or levee district prior to a merger shall continue as if the merger did not occur.

b. The merged drainage or levee district shall be substituted for the participating drainage or levee district standing as a party.

c. The board governing the merged drainage or levee district may apportion the costs of a legal or equitable proceeding against the landowners of the participating drainage or levee district based upon the classification of land and assessments applicable to the participating drainage or levee district prior to the merger.

2. Except as provided in section 468.269, the merger does not affect the classification of land or the levy of an assessment.

3. The original cost and the subsequent cost of improvements in a participating drainage or levee district under this part shall be added to and become a part of the original cost and the subsequent cost of improvements in the merged drainage or levee district.

4. The surviving board of a merged drainage or levee district shall pay any remaining costs associated with the merger.

Sec. 8. NEW SECTION. 468.269 Special assessment — merged land.

1. In addition to assessments imposed pursuant to sections 468.49 and 468.50, the surviving board of a merged drainage or levee district may impose a special assessment on land situated in the merged district which was a participating servient district prior to the merger.

2. The special assessment shall apply to costs of improvements made within the participating dominant district prior to the merger for not longer than five years prior to the date that the joint order was filed with the county auditor by the surviving board for the participating dominant district pursuant to section 468.267.

3. In order to impose a special assessment under this section all of the following must apply:

a. The board must approve a report by an engineer appointed by the board as provided in this part stating those improvements directly benefiting land situated in the participating dominant district were made within the five-year period provided in subsection 2.

b. The notice for a public hearing required in section 468.265 must have stated that the board may impose a special assessment under this section.

4. The board shall not impose the special assessment under this section on land that was annexed as part of the merger. However, such land is subject to a special assessment pursuant to sections 468.119 through 468.121.

Sec. 9. DIRECTIONS TO CODE EDITOR. The Code editor shall codify the provisions of this division of this Act as chapter 468, subchapter I, part 7.

DIVISION II
LIABILITY OF TRUSTEES

Sec. 10. NEW SECTION. 468.526A Liability.

A trustee is not personally liable for a claim which is exempted under section 670.4, except a claim for punitive damages. A trustee is not liable for punitive damages as a result of acts in the performance of a duty under this chapter, unless actual malice or willful, wanton, and reckless misconduct is proven.

DIVISION III
BIDDING PROCEDURES

Sec. 11. Section 468.3, Code 2014, is amended by adding the following new subsection:
NEW SUBSECTION. 9. The term “*minor repair*” shall mean any repair not in excess of the competitive bid threshold as provided in section 26.3.

Sec. 12. Section 468.34, Code 2014, is amended by striking the section and inserting in lieu thereof the following:

468.34 Bidding procedures — Iowa construction bidding procedures Act.

When ordering the construction of an improvement under this part, the board and any bidders shall comply with the competitive bid requirements applicable to a governmental entity ordering the construction of a public improvement in chapter 26.

Sec. 13. Section 468.66, Code 2014, is amended to read as follows:

468.66 Bids required.

In case the board shall finally determine determines that any such changes as defined a change described in section 468.62 shall be made involving an expenditure of twenty thousand dollars or more increases the cost of the improvement to more than the competitive bid threshold as provided in section 26.3, the work shall be let by bids in the same manner as is provided for the original construction of such improvements board and any bidders shall comply with the competitive bid requirements applicable to a governing entity ordering the

construction of a public improvement in chapter 26.

Sec. 14. Section 468.126, subsection 1, paragraph c, Code 2014, is amended by striking the paragraph and inserting in lieu thereof the following:

c. When ordering a repair under this section, the board and any bidders shall comply with the competitive bid requirements applicable to a governing entity ordering the construction of a public improvement in chapter 26. If the repair is more than fifty thousand dollars but less than the competitive bid threshold in section 26.3, the board shall conduct a hearing on the matter of making the proposed repair. The board shall provide notice of the hearing as provided in sections 468.14 through 468.18.

Sec. 15. Section 468.126, subsection 2, Code 2014, is amended to read as follows:

2. In the case of a minor ~~repairs~~ repair, or in the eradication of brush and weeds along the open ditches, not in excess of twenty thousand dollars, where the board finds that a saving to the district will result, the board may cause the repairs or eradication to be done by secondary road fund equipment, or weed fund equipment, and labor of the county and then reimburse the secondary road fund or the weed fund from the fund of the drainage district thus benefited.

Sec. 16. Section 468.126, subsection 4, Code 2014, is amended to read as follows:

4. For the purpose of this subsection, an “*improvement*” in a drainage or levee district in which any ditch, tile drain or other facility has previously been constructed is a project intended to expand, enlarge, or otherwise increase the capacity of any existing ditch, drain, or other facility above that for which it was designed.

a. When the board determines that ~~improvements are an~~ improvement is necessary or desirable, the board shall appoint an engineer to make surveys as seem appropriate to determine the nature and extent of the needed ~~improvements~~ improvement, and to file a report showing what ~~improvements are~~ improvement is recommended and ~~their~~ its estimated ~~costs~~ cost, which report may be amended before final action. ~~If the estimated cost of the improvements does not exceed twenty thousand dollars, or twenty-five percent of the original cost of the district and subsequent improvements, whichever is the greater amount, the board may order the work done without notice. The board shall not divide proposed improvements into separate programs in order to avoid the limitation for making improvements without notice compliance with paragraph “b”. If the board deems it desirable to make improvements where the estimated cost exceeds the twenty thousand dollar or twenty-five percent limit, the board shall set a date for a hearing on the matter of constructing the proposed improvements and also on the matter of whether there shall be a reclassification of benefits for the cost of the proposed improvements and shall give notice as provided in sections 468.14 through 468.18. At the hearing, the board shall hear objections to the feasibility of the proposed improvements and arguments for or against a reclassification presented by or for any taxpayer of the district. Following the a hearing, if required by section 26.12, the board shall order that the improvements it deems desirable and feasible be made and shall also determine whether there should be a reclassification of benefits for the cost of improvements. If it is determined that a reclassification of benefits should be made, the board shall proceed as provided in section 468.38. In lieu of publishing the notice of a hearing as provided by this subsection~~ section 331.305, the board may mail a copy of the notice to each address where a landowner in the district resides by first class mail if the cost of mailing is less than publication of the notice. The mailing shall be made during the time the notice would otherwise be required to be published.

b. When ordering the construction of an improvement under this subsection, the board shall comply with the competitive bid requirements applicable to a governing entity ordering the construction of a public improvement in chapter 26. If the improvement is more than fifty thousand dollars but less than the competitive bid threshold in section 26.3, the board shall conduct a hearing on the matter of making the proposed improvement. The board shall provide notice of the hearing as provided in sections 468.14 through 468.18.

c. If the estimated cost of the improvements as defined in this subsection exceeds twenty-five thousand dollars the competitive bid threshold as provided in section 26.3, or the original cost of the district plus the cost of subsequent improvements in the district,

whichever is the greater amount, a majority of the landowners, owning in the aggregate more than seventy percent of the total land in the district, may file a written remonstrance against the proposed improvements, at or before the time fixed for hearing on the proposed improvements, with the county auditor, or auditors in case the district extends into more than one county. If a remonstrance is filed, the board shall discontinue and dismiss all further proceedings on the proposed improvements and charge the costs incurred to date for the proposed improvements to the district. Any interested party may appeal from such orders in the manner provided in this subchapter, parts 1 through 5. However, this section does not affect the procedures of section 468.132 covering the common outlet.

Sec. 17. REPEAL. Sections 468.35 and 468.36, Code 2014, are repealed.

Approved April 3, 2014

CHAPTER 1076

INTERNAL REVENUE CODE REFERENCES UPDATE — GENERATION SKIPPING TRANSFER AND ESTATE TAXES REPEAL

H.F. 2435

AN ACT relating to taxation by updating the Code references to the Internal Revenue Code, providing for the repeal of the generation skipping transfer tax and Iowa estate tax, and including effective date and retroactive applicability provisions.

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

DIVISION I INTERNAL REVENUE CODE REFERENCES

Section 1. Section 15.335, subsection 7, paragraph b, Code 2014, is amended to read as follows:

b. For purposes of this section, “*Internal Revenue Code*” means the Internal Revenue Code in effect on January 1, 2013, and as amended by the American Taxpayer Relief Act of 2012, Pub. L. No. 112-240 2014.

Sec. 2. Section 422.3, subsection 5, Code 2014, is amended to read as follows:

5. “*Internal Revenue Code*” means the Internal Revenue Code of 1954, prior to the date of its redesignation as the Internal Revenue Code of 1986 by the Tax Reform Act of 1986, or means the Internal Revenue Code of 1986 as amended to and including January 1, 2013, and as amended by the American Taxpayer Relief Act of 2012, Pub. L. No. 112-240 2014.

Sec. 3. Section 422.10, subsection 3, paragraph b, Code 2014, is amended to read as follows:

b. For purposes of this section, “*Internal Revenue Code*” means the Internal Revenue Code in effect on January 1, 2013, and as amended by the American Taxpayer Relief Act of 2012, Pub. L. No. 112-240 2014.

Sec. 4. Section 422.32, subsection 1, paragraph g, Code 2014, is amended to read as follows:

g. “*Internal Revenue Code*” means the Internal Revenue Code of 1954, prior to the date of its redesignation as the Internal Revenue Code of 1986 by the Tax Reform Act of 1986, or means the Internal Revenue Code of 1986 as amended to and including January 1, 2013, and as amended by the American Taxpayer Relief Act of 2012, Pub. L. No. 112-240 2014.

Sec. 5. Section 422.33, subsection 5, paragraph e, subparagraph (2), Code 2014, is amended to read as follows:

(2) For purposes of this subsection, “*Internal Revenue Code*” means the Internal Revenue Code in effect on January 1, 2013, ~~and as amended by the American Taxpayer Relief Act of 2012, Pub. L. No. 112-240~~ 2014.

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

Sec. 7. RETROACTIVE APPLICABILITY. This division of this Act applies retroactively to January 1, 2013, for tax years beginning on or after that date.

DIVISION II

REPEAL OF GENERATION SKIPPING TRANSFER TAX AND IOWA ESTATE TAX

Sec. 8. Section 12.71, subsection 8, Code 2014, is amended to read as follows:

8. Bonds issued under the provisions of this section are declared to be issued for a general public and governmental purpose and all bonds issued under this section shall be exempt from taxation by the state of Iowa and the interest on the bonds shall be exempt from the state income tax and the state inheritance ~~and estate~~ tax.

Sec. 9. Section 12.80, subsection 3, Code 2014, is amended to read as follows:

3. Bonds issued under this section are declared to be issued for an essential public and governmental purpose and all bonds issued under this section shall be exempt from taxation by the state of Iowa and the interest on the bonds shall be exempt from the state income tax and the state inheritance ~~and estate~~ tax.

Sec. 10. Section 12.81, subsection 8, Code 2014, is amended to read as follows:

8. Bonds issued under the provisions of this section are declared to be issued for a general public and governmental purpose and all bonds issued under this section shall be exempt from taxation by the state of Iowa and the interest on the bonds shall be exempt from the state income tax and the state inheritance ~~and estate~~ tax.

Sec. 11. Section 12.87, subsection 8, Code 2014, is amended to read as follows:

8. Any bonds issued and sold under the provisions of this section are declared to be issued and sold for an essential public and governmental purpose, and all bonds issued and sold under this section except as otherwise provided in any trust indentures, resolutions, or other instruments authorizing their issuance shall be exempt from taxation by the state of Iowa and the interest on the bonds shall be exempt from the state income tax and the state inheritance ~~and estate~~ tax.

Sec. 12. Section 12.91, subsection 9, Code 2014, is amended to read as follows:

9. Bonds issued under the provisions of this section are declared to be issued for a general public and governmental purpose and all bonds issued under this section shall be exempt from taxation by the state of Iowa and the interest on the bonds shall be exempt from the state income tax and the state inheritance ~~and estate~~ tax.

Sec. 13. Section 16.177, subsection 8, Code 2014, is amended to read as follows:

8. Bonds issued under this section are declared to be issued for an essential public and governmental purpose and all bonds issued under this section shall be exempt from taxation by the state of Iowa and the interest on the bonds shall be exempt from the state income tax and the state inheritance ~~and estate~~ tax.

Sec. 14. Section 321.47, subsection 2, Code 2014, is amended to read as follows:

2. The persons entitled under the laws of descent and distribution of an intestate's property to the possession and ownership of a vehicle owned in whole or in part by a decedent, upon filing an affidavit stating the name and date of death of the decedent, the right to possession and ownership of the persons filing the affidavit, and that there has been no administration of the decedent's estate, which instrument shall also contain an agreement

to indemnify creditors of the decedent who would be entitled to levy execution upon the motor vehicle to the extent of the value of the motor vehicle, are entitled upon fulfilling the other requirements of this chapter, to the issuance of a registration card for the interest of the decedent in the vehicle and a certificate of title to it. If a decedent dies testate, and either the will is not probated or is admitted to probate without administration, the persons entitled to the possession and ownership of a vehicle owned in whole or in part by the decedent may file an affidavit and, upon fulfilling the other requirements of this chapter, are entitled to the issuance of a registration card for the interest of the decedent in the vehicle and a certificate of title to the vehicle. The affidavit shall contain the same information and indemnity agreement as is required in cases of intestacy pursuant to this section. A requirement of chapter 450 or 451 shall not be considered satisfied by the filing of the affidavit provided for in this section. If, from the records in the office of the county treasurer, there appear to be any liens on the vehicle, the certificate of title shall contain a statement of the liens unless the application is accompanied by proper evidence of their satisfaction or extinction. Evidence of extinction may consist of, but is not limited to, an affidavit of the applicant stating that a security interest was foreclosed as provided in chapter 554, article 9, part 6. The department shall waive the certificate of title fee and surcharge required under sections 321.20, 321.20A, 321.23, 321.46, 321.52, and 321.52A if the person entitled to possession and ownership of a vehicle, as provided in this subsection, is the surviving spouse of a decedent.

Sec. 15. Section 421.60, subsection 2, paragraph c, subparagraph (1), Code 2014, is amended to read as follows:

(1) If the notice of assessment or denial of a claim for refund relates to a tax return filed pursuant to section 422.14 or chapter 450, 450A, or 451, by the taxpayer which designates an individual as an authorized representative of the taxpayer with respect to that return, or if a power of attorney has been filed with the department by the taxpayer which designates an individual as an authorized representative of the taxpayer with respect to any tax that is included in the notice of assessment or denial of a claim for refund, a copy of the notice together with any additional information required to be sent to the taxpayer shall be sent to the authorized representative as well.

Sec. 16. Section 450.7, subsection 2, unnumbered paragraph 1, Code 2014, is amended to read as follows:

Notice of the lien is not required to be recorded. The rights of the state under the lien have priority over all subsequent mortgages, purchases, or judgment creditors; and a conveyance after the decedent's death of the property subject to a lien does not discharge the property except as otherwise provided in this chapter. However, if additional tax is determined to be owing under this chapter or chapter 451 after the lien has been released under paragraph "a" or "b", the lien does not have priority over subsequent mortgages, purchases, or judgment creditors unless notice of the lien is recorded in the office of the recorder of the county where the estate is probated, or where the property is located if the estate has not been administered. The department of revenue may release the lien by filing in the office of the clerk of the court in the county where the property is located, the decedent owner died, or the estate is pending or was administered, one of the following:

Sec. 17. Section 450.68, subsection 1, paragraph b, Code 2014, is amended to read as follows:

b. Federal tax returns, copies of returns, return information as defined in section 6103(b) of the Internal Revenue Code, and state inheritance tax returns, which are required to be filed with the department for the enforcement of the inheritance and estate tax laws of this state, shall be deemed and held as confidential by the department. However, such returns or return information may be disclosed by the director to officers or employees of other state agencies, subject to the same confidentiality restrictions imposed on the officers and employees of the department.

Sec. 18. Section 455G.6, subsection 14, Code 2014, is amended to read as follows:

14. Bonds issued under the provisions of this section are declared to be issued for an essential public and governmental purpose and all bonds issued under this subchapter shall

be exempt from taxation by the state of Iowa and the interest on the bonds shall be exempt from the state income tax and the state inheritance ~~and estate~~ tax.

Sec. 19. Section 463C.12, subsection 8, Code 2014, is amended to read as follows:

8. Tax-exempt bonds issued by the authority in connection with the program, which are exempt from taxation for federal tax purposes, are also exempt from taxation by the state of Iowa and the interest on these bonds is exempt from state income taxes and state inheritance ~~and estate~~ taxes.

Sec. 20. Section 524.1406, subsection 3, paragraph a, Code 2014, is amended to read as follows:

a. Notwithstanding any contrary provision in chapter 490, division XIII, in determining the fair value of the shareholder's shares of a bank organized under this chapter or a bank holding company as defined in section 524.1801 in a transaction or event in which the shareholder is entitled to appraisal rights, due consideration shall be given to valuation factors recognized for federal ~~and state~~ estate tax purposes, including discounts for minority interests and discounts for lack of marketability. However, any payment made to shareholders under section 490.1324 shall be in an amount not less than the stockholders' equity in the bank disclosed in its last statement of condition filed under section 524.220 or the total equity capital of the bank holding company disclosed in the most recent report filed by the bank holding company with the board of governors of the federal reserve system, divided by the number of shares outstanding.

Sec. 21. Section 633.3, subsections 4 and 8, Code 2014, are amended to read as follows:

4. *Charges* — includes costs of administration, funeral expenses, cost of monument, and federal ~~and state~~ estate taxes.

8. *Costs of administration* — includes court costs, fiduciary's fees, attorney fees, all appraisers' fees, premiums on corporate surety bonds, statutory allowance for support of surviving spouse and children, cost of continuation of abstracts of title, recording fees, transfer fees, transfer taxes, agents' fees allowed by order of court, interest expense, including but not limited to interest payable on extension of federal ~~and state~~ estate tax, and all other fees and expenses allowed by order of court in connection with the administration of the estate. Court costs shall include expenses of selling property.

Sec. 22. Section 633.436, subsection 1, unnumbered paragraph 1, Code 2014, is amended to read as follows:

Except as provided in sections 633.211 and 633.212, shares of the distributees shall abate, for the payment of debts and charges, federal ~~and state~~ estate taxes, legacies, the shares of children born or adopted after the making of a will, or the share of the surviving spouse who elects to take against the will, without any preference or priority as between real and personal property, in the following order:

Sec. 23. Section 633.449, Code 2014, is amended to read as follows:

633.449 Payment of federal estate taxes.

All federal estate taxes, distinguished from state inheritance ~~and estate~~ taxes, owing by the estate of a decedent shall be paid from the property of the estate, unless the will of the decedent, or other trust instrument, provides expressly to the contrary.

Sec. 24. Section 633A.4703, unnumbered paragraph 1, Code 2014, is amended to read as follows:

Except as otherwise provided by the governing instrument, where necessary to abate shares of the beneficiaries of a trust for the payment of debts and charges, federal ~~and state~~ estate taxes, bequests, the share of the surviving spouse who takes an elective share, and the shares of children born or adopted after the execution of the trust, abatement shall occur in the following order:

Sec. 25. REPEAL. Chapters 450A and 451, Code 2014, are repealed.

Approved April 3, 2014

CHAPTER 1077

STUDENT LITERACY SKILLS — DYSLEXIA

S.F. 2319

AN ACT relating to improving student literacy skills, including addressing dyslexia, and providing teacher assistance.

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

Section 1. Section 256.9, subsection 53, paragraph c, subparagraph (1), subparagraph division (e), Code 2014, is amended to read as follows:

(e) Professional development strategies and materials to support teacher effectiveness in student literacy development. Subject to an appropriation of funds by the general assembly, the center shall collaborate and coordinate with the area education agencies and the department to develop and offer to school districts at no cost professional development services to enhance the skills of elementary teachers in the use of evidence-based strategies to improve the literacy skills of all students.

Sec. 2. Section 279.68, subsection 2, paragraph d, subparagraph (3), subparagraph division (a), Code 2014, is amended to read as follows:

(a) Assists students assessed as exhibiting a substantial deficiency in reading to develop the skills to read at grade level. Assistance shall include but not be limited to strategies that formally address dyslexia, when appropriate. For purposes of this subparagraph division (a), “dyslexia” means a specific and significant impairment in the development of reading, including but not limited to phonemic awareness, phonics, fluency, vocabulary, and comprehension, that is not solely accounted for by intellectual disability, sensory disability or impairment, or lack of appropriate instruction.

Approved April 9, 2014

CHAPTER 1078

UNIFORM POWER OF ATTORNEY ACT

S.F. 2168

AN ACT creating the Iowa uniform power of attorney Act and providing penalties and including applicability provisions.

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

Section 1. Section 144A.7, subsection 1, paragraph a, Code 2014, is amended to read as follows:

a. The attorney in fact designated to make treatment decisions for the patient should such person be diagnosed as suffering from a terminal condition, if the designation is in writing and complies with chapter 144B ~~or section 633B.1.~~

Sec. 2. Section 231E.3, subsection 15, Code 2014, is amended to read as follows:

15. “*Power of attorney*” means a durable power of attorney for health care as defined in section 144B.1 or a power of attorney that ~~becomes effective upon the disability of the principal as described in section 633B.1~~ executed pursuant to chapter 633B.

Sec. 3. NEW SECTION. 633B.101 Title.

This chapter shall be known and may be cited as the “*Iowa Uniform Power of Attorney Act*”.

Sec. 4. NEW SECTION. 633B.102 Definitions.

1. “*Agent*” means a person granted authority to act for a principal under a power of attorney, whether denominated an agent, attorney in fact, or otherwise. The term includes an original agent, coagent, successor agent, and a person to which an agent’s authority is delegated.

2. “*Conservator*” or “*conservatorship*” means a conservator appointed or conservatorship established pursuant to sections 633.570 and 633.572 or a similar provision of the laws of another state.

3. “*Durable*”, with respect to a power of attorney, means not terminated by the principal’s incapacity.

4. “*Electronic*” means relating to technology having electrical, digital, magnetic, wireless, optical, electromagnetic, or similar capabilities.

5. “*Good faith*” means honesty in fact.

6. “*Guardian*” or “*guardianship*” means a guardian appointed or a guardianship established pursuant to sections 633.556 and 633.560 or a similar provision of the laws of another state.

7. “*Incapacity*” means the inability of an individual to manage property or business affairs because the individual is any of the following:

a. An individual whose decision-making capacity is so impaired that the individual is unable to make, communicate, or carry out important decisions concerning the individual’s financial affairs.

b. Detained or incarcerated in a penal system.

c. Outside the United States and unable to return.

8. “*Person*” means an individual, corporation, business trust, estate, trust, partnership, limited liability company, association, joint venture, public corporation, government or governmental subdivision, agency, or instrumentality, or any other legal or commercial entity.

9. “*Power of attorney*” means a writing that grants authority to an agent to act in the place of the principal, whether or not the term “power of attorney” is used.

10. “*Presently exercisable general power of appointment*”, with respect to property or a property interest subject to a power of appointment, means power exercisable at the time in question to vest absolute ownership in the principal individually, the principal’s estate, the principal’s creditors, or the creditors of the principal’s estate. The term includes a power of appointment not exercisable until the occurrence of a specified event, the satisfaction of an ascertainable standard, or the passage of a specified period of time only after the occurrence of the specified event, the satisfaction of the ascertainable standard, or the passage of the specified period of time. The term does not include a power exercisable in a fiduciary capacity or only by will.

11. “*Principal*” means an individual who grants authority to an agent in a power of attorney.

12. “*Property*” means anything that may be the subject of ownership, whether real or personal, or legal or equitable, or any interest or right therein.

13. “*Record*” means information that is inscribed on a tangible medium or that is stored in an electronic or other medium and is retrievable in perceivable form.

14. “*Sign*” means, with present intent to authenticate or adopt a record, to do any of the following:

a. Execute or adopt a tangible symbol.

b. Attach to or logically associate with the record an electronic sound, symbol, or process.

15. “*State*” means a state of the United States, the District of Columbia, Puerto Rico, the United States Virgin Islands, or any territory or insular possession subject to the jurisdiction of the United States.

16. “*Stocks and bonds*” means stocks, bonds, mutual funds, and all other types of securities and financial instruments, whether held directly, indirectly, or in any other manner. The

term does not include commodity futures contracts and call or put options on stocks or stock indexes.

Sec. 5. NEW SECTION. 633B.103 Applicability.

This chapter applies to all powers of attorney except for the following:

1. A power to the extent it is coupled with an interest of the agent in the subject of the power, including but not limited to a power given to or for the benefit of a creditor in connection with a credit transaction.
2. A power to make health care decisions.
3. A proxy or other delegation to exercise voting rights or management rights with respect to an entity.
4. A power created on a form prescribed by a government or governmental subdivision, agency, or instrumentality for a governmental purpose.

Sec. 6. NEW SECTION. 633B.104 Durability of power of attorney.

A power of attorney created under this chapter is durable unless the power of attorney expressly provides that it is terminated by the incapacity of the principal.

Sec. 7. NEW SECTION. 633B.105 Execution.

A power of attorney must be signed by the principal or in the principal's conscious presence by another individual, other than any prospective agent, directed by the principal to sign the principal's name on the power of attorney. A power of attorney must be acknowledged before a notary public or other individual authorized by law to take acknowledgments. An agent named in the power of attorney shall not notarize the principal's signature. An acknowledged signature on a power of attorney is presumed to be genuine.

Sec. 8. NEW SECTION. 633B.106 Validity.

1. A power of attorney executed in this state on or after July 1, 2014, is valid if the execution of the power of attorney complies with section 633B.105.
2. A power of attorney executed in this state before July 1, 2014, is valid if the execution of the power of attorney complied with the law of this state as it existed at the time of execution.
3. A power of attorney executed other than in this state is valid in this state if, when the power of attorney was executed, the execution complied with any of the following:
 - a. The law of the jurisdiction that determines the meaning and effect of the power of attorney pursuant to section 633B.107.
 - b. The requirements for a military power of attorney pursuant to 10 U.S.C. §1044b, as amended.
4. Except as otherwise provided by law, a photocopy or electronically transmitted copy of an original power of attorney has the same effect as the original.

Sec. 9. NEW SECTION. 633B.107 Meaning and effect.

The meaning and effect of a power of attorney is determined by the law of the jurisdiction indicated in the power of attorney and, in the absence of an indication of jurisdiction, by the law of the jurisdiction in which the power of attorney was executed.

Sec. 10. NEW SECTION. 633B.108 Nomination of conservator or guardian — relation of agent to court-appointed fiduciary.

1. Under a power of attorney, a principal may nominate a conservator of the principal's estate or guardian of the principal's person for consideration by the court if proceedings for the principal's estate or person are begun after the principal executes the power of attorney. Except for good cause shown or disqualification, the court shall make its appointment in accordance with the principal's most recent nomination. This section does not prohibit an individual from executing a petition for the voluntary appointment of a guardian or conservator on a standby basis pursuant to sections 633.560 and 633.591.
2. If, after a principal executes a power of attorney, a court appoints a conservator of the principal's estate or other fiduciary charged with the management of some or all of the principal's property, the power of attorney is suspended unless the power of attorney provides otherwise or unless the court appointing the conservator decides the power of

attorney should continue. If the power of attorney continues, the agent is accountable to the fiduciary as well as to the principal. The power of attorney shall be reinstated upon termination of the conservatorship as a result of the principal regaining capacity.

Sec. 11. NEW SECTION. 633B.109 When power of attorney effective.

1. A power of attorney is effective when executed unless the principal provides in the power of attorney that it becomes effective at a future date or upon the occurrence of a future event or contingency.

2. If a power of attorney becomes effective upon the occurrence of a future event or contingency, the principal, in the power of attorney, may authorize one or more persons to determine in a writing or other record that the event or contingency has occurred.

3. If a power of attorney becomes effective upon the principal's incapacity and the principal has not authorized a person to determine whether the principal is incapacitated or the person authorized is unable or unwilling to make the determination, the power of attorney becomes effective upon a determination in a writing or other record by the occurrence of any of the following:

a. A licensed physician or licensed psychologist determines that the principal is incapacitated.

b. A judge, or an appropriate governmental official determines that the principal is incapacitated.

4. A person authorized by the principal in the power of attorney to determine that the principal is incapacitated may act as the principal's personal representative pursuant to the federal Health Insurance Portability and Accountability Act of 1996, Pub. L. No. 104-191, including amendments thereto and regulations promulgated thereunder, to obtain access to the principal's health care information and to communicate with the principal's health care provider.

Sec. 12. NEW SECTION. 633B.110 Termination — power of attorney or agent authority.

1. A power of attorney terminates when any of the following occur:

a. The principal dies.

b. The principal becomes incapacitated, if the power of attorney is not durable.

c. The principal revokes the power of attorney.

d. The power of attorney provides that it terminates.

e. The purpose of the power of attorney is accomplished.

f. The principal revokes the agent's authority or the agent dies, becomes incapacitated, or resigns, and the power of attorney does not provide for another agent to act under the power of attorney.

2. An agent's authority terminates when any of the following occur:

a. The principal revokes the authority.

b. The agent dies, becomes incapacitated, or resigns.

c. An action is filed for the dissolution or annulment of the agent's marriage to the principal or for their legal separation, unless the power of attorney otherwise provides.

d. The power of attorney terminates.

3. Unless the power of attorney otherwise provides, an agent's authority is exercisable until the agent's authority terminates under subsection 2, notwithstanding a lapse of time since the execution of the power of attorney.

4. Termination of a power of attorney or an agent's authority under this section is not effective as to the agent or another person that, without actual knowledge of the termination, acts in good faith under the power of attorney. An act so performed, unless otherwise invalid or unenforceable, binds the principal and the principal's successors in interest.

5. Incapacity of the principal of a power of attorney that is not durable does not revoke or terminate the power of attorney as to an agent or other person that, without actual knowledge of the incapacity, acts in good faith under the power of attorney. An act so performed, unless otherwise invalid or unenforceable, binds the principal and the principal's successors in interest.

6. Except as provided in section 633B.103, the execution of a general or plenary power of attorney revokes all general or plenary powers of attorney previously executed in this state by the principal, but does not revoke a power of attorney limited to a specific and identifiable action or transaction, which action or transaction is still capable of performance but has not yet been fully accomplished by the agent.

Sec. 13. NEW SECTION. **633B.111 Coagents and successor agents.**

1. A principal may designate two or more persons to act as coagents. Unless the power of attorney otherwise provides, all of the following apply to actions of coagents:

a. A power held by coagents shall be exercised by majority action.

b. If impasse occurs due to the failure to reach a majority decision, any agent may petition the court to decide the issue, or a majority of the agents may consent to an alternative form of dispute resolution.

c. If one or more agents resigns or becomes unable to act, the remaining coagents may act.

2. A principal may designate one or more successor agents to act if an agent resigns, dies, becomes incapacitated, is not qualified to serve, or declines to serve. A principal may grant authority to designate one or more successor agents to an agent or other person designated by name, office, or function. Unless the power of attorney otherwise provides, a successor agent:

a. Has the same authority as that granted to the original agent.

b. Shall not act until all predecessor agents have resigned, died, become incapacitated, are no longer qualified to serve, or have declined to serve.

3. Except as otherwise provided in the power of attorney and subsection 4, an agent that does not participate in or conceal a breach of fiduciary duty committed by another agent, including a predecessor agent, is not liable for the actions of the other agent.

4. An agent with actual knowledge of a breach or imminent breach of fiduciary duty by another agent shall notify the principal and, if the principal is incapacitated, take any action reasonably appropriate in the circumstances to safeguard the principal's best interest. An agent that fails to notify the principal or take action as required by this subsection is liable for the reasonably foreseeable damages that could have been avoided if the agent had notified the principal or taken such action.

Sec. 14. NEW SECTION. **633B.112 Reimbursement and compensation of agent.**

Unless the power of attorney otherwise provides, an agent who is an individual is entitled to reimbursement of expenses reasonably incurred on behalf of the principal but not to compensation. If a power of attorney does provide for compensation or if the agent is a bank or trust company authorized to administer trusts in Iowa, the compensation must be reasonable under the circumstances.

Sec. 15. NEW SECTION. **633B.113 Agent's acceptance.**

Except as otherwise provided in the power of attorney, a person accepts appointment as an agent under a power of attorney by exercising authority or performing duties as an agent or by any other assertion or conduct indicating acceptance.

Sec. 16. NEW SECTION. **633B.114 Agent's duties.**

1. Notwithstanding provisions in the power of attorney, an agent that has accepted appointment shall act in conformity with all of the following:

a. In accordance with the principal's reasonable expectations to the extent actually known by the agent and otherwise in the principal's best interest.

b. In good faith.

c. Only within the scope of authority granted in the power of attorney.

2. Except as otherwise provided in the power of attorney, an agent that has accepted appointment shall do all of the following:

a. Act loyally for the principal's benefit.

b. Act so as not to create a conflict of interest that impairs the agent's ability to act impartially in the principal's best interest.

c. Act with the care, competence, and diligence ordinarily exercised by agents in similar circumstances.

d. Keep a record of all receipts, disbursements, and transactions made on behalf of the principal.

e. Cooperate with a person that has authority to make health care decisions for the principal to carry out the principal's reasonable expectations to the extent actually known by the agent and, otherwise, act in the principal's best interest.

f. Attempt to preserve the principal's estate plan, to the extent actually known by the agent, if preserving the plan is consistent with the principal's best interest based upon all relevant factors, including all of the following:

(1) The value and nature of the principal's property.

(2) The principal's foreseeable obligations and need for maintenance.

(3) Minimization of the principal's taxes, including income, estate, inheritance, generation-skipping transfer, and gift taxes.

(4) The principal's eligibility for a benefit, a program, or assistance under a statute or regulation or contract.

3. An agent that acts in good faith is not liable to any beneficiary under the principal's estate plan for failure to preserve the plan.

4. An agent that acts with care, competence, and diligence for the best interest of the principal is not liable solely because the agent also benefits from the act or has an individual or conflicting interest in relation to the property or affairs of the principal.

5. If an agent is selected by the principal because of special skills or expertise possessed by the agent or in reliance on the agent's representation that the agent has special skills or expertise, the special skills or expertise shall be considered in determining whether the agent has acted with care, competence, and diligence under the circumstances.

6. Absent a breach of duty to the principal, an agent is not liable if the value of the principal's property declines.

7. An agent that exercises authority to delegate to another person the authority granted by the principal or that engages another person on behalf of the principal is not liable for an act, error of judgment, or default of that person if the agent exercises care, competence, and diligence in selecting and monitoring the person.

8. Except as otherwise provided in the power of attorney, an agent is not required to disclose receipts, disbursements, or transactions conducted on behalf of the principal unless ordered by a court or requested by the principal, a conservator, another fiduciary acting for the principal, a governmental agency having authority to protect the welfare of the principal, or, upon the death of the principal, by the personal representative or a successor in interest of the principal's estate. If an agent receives a request to disclose such information, the agent shall comply with the request within thirty days of the request or provide a writing or other record substantiating why additional time is necessary. Such additional time shall not exceed thirty days.

Sec. 17. NEW SECTION. 633B.115 Exoneration of agent.

A provision in a power of attorney relieving an agent of liability for breach of duty is binding on the principal and the principal's successors in interest except to the extent the provision does any of the following:

1. Relieves the agent of liability for a breach of duty committed in bad faith, with an improper motive, or with reckless indifference to the purposes of the power of attorney or the best interest of the principal.

2. Was included in the power of attorney as a result of an abuse of a confidential or fiduciary relationship with the principal.

Sec. 18. NEW SECTION. 633B.116 Judicial relief.

1. The following persons may petition a court to construe a power of attorney or to review an agent's conduct:

a. The principal or the agent.

b. A guardian, conservator, or other fiduciary acting for the principal.

c. A person authorized to make health care decisions for the principal.

d. The principal's spouse, parent, or descendant or an individual who would qualify as a presumptive heir of the principal.

e. A person named as a beneficiary to receive any property, benefit, or contractual right upon the principal's death or as a beneficiary of a trust created by or for the principal that has a financial interest in the principal's estate.

f. A governmental agency having regulatory authority to protect the welfare of the principal.

g. The principal's caregiver, including but not limited to a caretaker as defined in section 235B.2 or 235E.1, or another person that demonstrates sufficient interest in the principal's welfare.

h. A person asked to accept the power of attorney.

i. A person designated by the principal in the power of attorney.

2. Upon motion to dismiss by the principal, the court shall dismiss a petition filed under this section unless the court finds that the principal lacks the capacity to revoke the agent's authority or the power of attorney.

3. The court may award reasonable attorney fees and costs to the prevailing party in a proceeding under this section.

Sec. 19. NEW SECTION. **633B.117 Agent's liability.**

An agent that violates this chapter is liable to the principal or the principal's successors in interest for the amount required to do both of the following:

1. Restore the value of the principal's property to what it would have been had the violation not occurred.

2. Reimburse the principal or the principal's successors in interest for attorney fees and costs paid on the agent's behalf.

Sec. 20. NEW SECTION. **633B.118 Agent's resignation — notice.**

Unless the power of attorney provides for a different method for an agent's resignation, an agent may resign by giving notice to the principal and, if the principal is incapacitated, to any of the following:

1. The conservator or guardian, if a conservator or guardian has been appointed for the principal, and any coagent or successor agent.

2. If there is no conservator, guardian, or coagent or successor agent, the agent may give notice to any of the following:

a. The principal's caregiver, including but not limited to a caretaker as defined in section 235B.2 or 235E.1.

b. Any other person reasonably believed by the agent to have sufficient interest in the principal's welfare.

c. A governmental agency having regulatory authority to protect the welfare of the principal.

Sec. 21. NEW SECTION. **633B.119 Acknowledged power of attorney — acceptance and reliance.**

1. For purposes of this section and section 633B.120, "acknowledged" means purportedly verified before a notary public or other individual authorized by law to take acknowledgments.

2. A person that in good faith accepts an acknowledged power of attorney without actual knowledge that the signature is not genuine may rely upon the presumption under section 633B.105 that the signature is genuine.

3. A person that in good faith accepts an acknowledged power of attorney without actual knowledge that the power of attorney is void, invalid, or terminated, that the purported agent's authority is void, invalid, or terminated, or that the agent is exceeding or improperly exercising the agent's authority may rely upon the power of attorney as if the power of attorney were genuine, valid, and still in effect, the agent's authority were genuine, valid, and still in effect, and the agent had not exceeded and had not improperly exercised the authority.

4. A person that is asked to accept an acknowledged power of attorney may request, and rely upon, all of the following without further investigation:

a. An agent's certification under penalty of perjury of any factual matter concerning the principal, agent, or power of attorney in substantially the same form as set out in section 633B.302.

b. An English translation of the power of attorney if the power of attorney contains, in whole or in part, language other than English.

c. An opinion of agent's counsel as to any matter of law concerning the power of attorney if the person making the request provides the reason for the request in a writing or other record.

5. An English translation or an opinion of counsel requested under this section shall be provided at the principal's expense unless the request is made more than ten business days after the power of attorney is presented for acceptance.

6. For purposes of this section and section 633B.120, a person who conducts activities through an employee is without actual knowledge of a fact relating to a power of attorney, a principal, or an agent if the employee conducting the transaction involving the power of attorney is without actual knowledge of the fact.

Sec. 22. NEW SECTION. 633B.120 Refusal to accept acknowledged power of attorney — liability.

1. Except as otherwise provided in subsection 2, all of the following shall apply to a person's actions regarding an acknowledged power of attorney:

a. A person shall either accept an acknowledged power of attorney or request a certification, a translation, or an opinion of counsel under section 633B.119, subsection 4, no later than seven business days after presentation of the power of attorney for acceptance.

b. If a person requests a certification, a translation, or an opinion of counsel under section 633B.199, subsection 4, the person shall accept the power of attorney no later than five business days after receipt of the certification, translation, or opinion of counsel.

c. A person shall not require an additional or different form of power of attorney for authority granted in the power of attorney presented unless an exception in subsection 2 applies.

2. A person is not required to accept an acknowledged power of attorney if any of the following occur:

a. The person is not otherwise required to engage in a transaction with the principal in the same circumstances.

b. Engaging in a transaction with the agent or the principal in the same circumstances would be inconsistent with federal law.

c. The person has actual knowledge of the termination of the agent's authority or of the power of attorney before exercise of the power.

d. A request for a certification, a translation, or an opinion of counsel under section 633B.119, subsection 4, is refused.

e. The person in good faith believes that the power of attorney is not valid or that the agent does not have the authority to perform the act requested, or that the power of attorney does not comply with federal or state law or regulations, whether or not a certification, a translation, or an opinion of counsel under section 633B.119, subsection 4, has been requested or provided.

f. The person makes, or has actual knowledge that another person has made, a report to the department of human services stating a good-faith belief that the principal may be subject to physical or financial abuse, neglect, exploitation, or abandonment by the agent or a person acting for or with the agent.

3. A person that refuses to accept an acknowledged power of attorney in violation of this section is subject to both of the following:

a. A court order mandating acceptance of the power of attorney.

b. Liability for damages sustained by the principal for reasonable attorney fees and costs incurred in any action or proceeding that confirms the validity of the power of attorney or mandates acceptance of the power of attorney, provided that any such action must be brought within one year of the initial request for acceptance of the power of attorney.

Sec. 23. NEW SECTION. 633B.121 Principles of law and equity.

Unless displaced by a provision of this chapter, the principles of law and equity supplement

this chapter.

Sec. 24. NEW SECTION. 633B.122 Laws applicable to financial institutions and entities.

This chapter does not supersede any other law applicable to financial institutions or other entities, and the other law controls if inconsistent with this chapter.

Sec. 25. NEW SECTION. 633B.123 Remedies under other law.

The remedies under this chapter are not exclusive and do not abrogate any right or remedy under the law of this state other than this chapter.

Sec. 26. NEW SECTION. 633B.201 Authority — specific and general.

1. An agent under a power of attorney may do any of the following on behalf of the principal or with the principal's property only if the power of attorney expressly grants the agent the authority and the exercise of the authority is not otherwise prohibited by another agreement or instrument to which the authority or property is subject:

- a. Create, amend, revoke, or terminate an inter vivos trust.
- b. Make a gift.
- c. Create or change rights of survivorship.
- d. Create or change a beneficiary designation.
- e. Delegate authority granted under the power of attorney.
- f. Waive the principal's right to be a beneficiary of a joint and survivor annuity, including but not limited to a survivor benefit under a retirement plan.
- g. Exercise fiduciary powers that the principal has authority to delegate.
- h. Disclaim property, including but not limited to a power of appointment.

2. Notwithstanding a grant of authority to do an act described in subsection 1, unless the power of attorney otherwise provides, an agent that is not an ancestor, spouse, or descendant of the principal shall not exercise authority under a power of attorney to create in the agent, or in an individual to whom the agent owes a legal obligation of support, an interest in the principal's property, whether by gift, right of survivorship, beneficiary designation, disclaimer, or otherwise.

3. Subject to subsections 1, 2, 4, and 5, if a power of attorney grants an agent authority to do all acts that a principal could do, the agent has the general authority described in sections 633B.204 through 633B.216.

4. Unless the power of attorney otherwise provides, a grant of authority to make a gift is subject to section 633B.217.

5. Subject to subsections 1, 2, and 4, if the subjects over which authority is granted in a power of attorney are similar or overlap, the broadest authority controls.

6. Authority granted in a power of attorney is exercisable with respect to property that the principal has when the power of attorney is executed or acquires later, whether or not the property is located in this state and whether or not the authority is exercised or the power of attorney is executed in this state.

7. An act performed by an agent pursuant to a power of attorney has the same effect and inures to the benefit of and binds the principal and the principal's successors in interest as if the principal had performed the act.

Sec. 27. NEW SECTION. 633B.202 Incorporation of authority.

1. An agent has authority described in this chapter if the power of attorney refers to general authority with respect to the descriptive term for the subjects stated in sections 633B.204 through 633B.217 or cites the section in which the authority is described.

2. A reference in a power of attorney to general authority with respect to the descriptive term for a subject stated in sections 633B.204 through 633B.217 or a citation to a section in sections 633B.204 through 633B.217 incorporates the entire section as if it were set out in full in the power of attorney.

3. A principal may modify authority incorporated by reference.

Sec. 28. NEW SECTION. 633B.203 Construction of authority generally.

Except as otherwise provided in the power of attorney, by executing a power of attorney

that incorporates by reference a subject described in sections 633B.204 through 633B.217 or that grants an agent authority to do all acts that a principal could do pursuant to section 633B.201, subsection 3, a principal authorizes the agent, with respect to that subject, to do all of the following:

1. Demand, receive, and obtain by litigation or otherwise, money or another thing of value to which the principal is, may become, or claims to be entitled, and conserve, invest, disburse, or use anything so received or obtained for the purposes intended.
2. Contract in any manner with any person, on terms agreeable to the agent, to accomplish a purpose of a transaction and perform, rescind, cancel, terminate, reform, restate, release, or modify the contract or another contract made by or on behalf of the principal.
3. Execute, acknowledge, seal, deliver, file, or record any instrument or communication the agent considers desirable to accomplish a purpose of a transaction, including but not limited to creating at any time a schedule listing some or all of the principal's property and attaching the instrument of communication to the power of attorney.
4. Initiate, participate in, submit to alternative dispute resolution, settle, oppose, or propose or accept a compromise with respect to a claim existing in favor of or against the principal or intervene in litigation relating to the claim.
5. Seek on the principal's behalf the assistance of a court or other governmental agency to carry out an act authorized in the power of attorney.
6. Engage, compensate, and discharge an attorney, accountant, discretionary investment manager, expert witness, or other advisor.
7. Prepare, execute, and file a record, report, or other document to safeguard or promote the principal's interest under a statute, rule, or regulation.
8. Communicate with any representative or employee of a government or governmental subdivision, agency, or instrumentality, on behalf of the principal.
9. Access communications intended for, and communicate on behalf of the principal, whether by mail, electronic transmission, telephone, or other means.
10. Do any lawful act with respect to the subject and all property related to the subject.

Sec. 29. NEW SECTION. 633B.204 Real property.

Unless the power of attorney otherwise provides and subject to section 633B.201, language in a power of attorney granting general authority with respect to real property authorizes the agent to do all of the following:

1. Demand, buy, lease, receive, accept as a gift or as security for an extension of credit, or otherwise acquire or reject an interest in real property or a right incident to real property.
2. Sell; exchange; convey with or without covenants, representations, or warranties; quitclaim; release; surrender; retain title for security; encumber; partition; consent to partitioning; be subject to an easement or covenant; subdivide; apply for zoning or other governmental permits; plat or consent to platting; develop; grant an option concerning; lease; sublease; contribute to an entity in exchange for an interest in that entity; or otherwise grant or dispose of an interest in real property or a right incident to real property.
3. Pledge or mortgage an interest in real property or right incident to real property as security to borrow money or pay, renew, or extend the time of payment of a debt of the principal or a debt guaranteed by the principal.
4. Release, assign, satisfy, or enforce by litigation or otherwise, a mortgage, deed of trust, conditional sale contract, encumbrance, lien, or other claim to real property which exists or is asserted.
5. Manage or conserve an interest in real property or a right incident to real property owned or claimed to be owned by the principal, including but not limited to by doing all of the following:
 - a. Insuring against liability or casualty or other loss.
 - b. Obtaining or regaining possession of or protecting the interest or right by litigation or otherwise.
 - c. Paying, assessing, compromising, or contesting taxes or assessments or applying for and receiving refunds in connection with them.
 - d. Purchasing supplies, hiring assistance or labor, and making repairs or alterations to the real property.

6. Use, develop, alter, replace, remove, erect, or install structures or other improvements upon real property in or incident to which the principal has, or claims to have, an interest or right.

7. Participate in a reorganization with respect to real property or an entity that owns an interest in or a right incident to real property and receive, hold, and act with respect to stocks and bonds or other property received in a plan of reorganization, including by doing any of the following:

a. By selling or otherwise disposing of the stocks, bonds, or other property.

b. By exercising or selling an option, right of conversion, or similar right.

c. By exercising any voting rights in person or by proxy.

8. Change the form of title of an interest in or right incident to real property.

9. Dedicate to public use, with or without consideration, easements or other real property in which the principal has, or claims to have, an interest.

Sec. 30. NEW SECTION. 633B.205 Tangible personal property.

Unless the power of attorney otherwise provides and subject to section 633B.201, language in a power of attorney granting general authority with respect to tangible personal property authorizes the agent to do all of the following:

1. Demand, buy, receive, accept as a gift or as security for an extension of credit, or otherwise acquire or reject ownership or possession of tangible personal property or an interest in tangible personal property.

2. Sell; exchange; convey with or without covenants, representations, or warranties; quitclaim; release; surrender; create a security interest in; grant options concerning; lease; sublease; or, otherwise dispose of tangible personal property or an interest in tangible personal property.

3. Grant a security interest in tangible personal property or an interest in tangible personal property as security to borrow money or pay, renew, or extend the time of payment of a debt of the principal or a debt guaranteed by the principal.

4. Release, assign, satisfy, or enforce by litigation or otherwise, a security interest, lien, or other claim on behalf of the principal, with respect to tangible personal property or an interest in tangible personal property.

5. Manage or conserve tangible personal property or an interest in tangible personal property on behalf of the principal, including by doing all of the following:

a. Insuring against liability or casualty or other loss.

b. Obtaining or regaining possession of or protecting the property or interest, by litigation or otherwise.

c. Paying, assessing, compromising, or contesting taxes or assessments or applying for and receiving refunds in connection with taxes or assessments.

d. Moving the property from place to place.

e. Storing the property for hire or on a gratuitous bailment.

f. Using and making repairs, alterations, or improvements to the property.

6. Change the form of title of an interest in tangible personal property.

Sec. 31. NEW SECTION. 633B.206 Stocks and bonds.

Unless the power of attorney otherwise provides and subject to section 633B.201, language in a power of attorney granting general authority with respect to stocks and bonds authorizes the agent to do all of the following:

1. Buy, sell, and exchange stocks and bonds.

2. Establish, continue, modify, or terminate an account with respect to stocks and bonds.

3. Pledge stocks and bonds as security to borrow, pay, renew, or extend the time of payment of a debt of the principal.

4. Receive certificates and other evidence of ownership with respect to stocks and bonds.

5. Exercise voting rights with respect to stocks and bonds in person or by proxy, enter into voting trusts, and consent to limitations on the right to vote.

Sec. 32. NEW SECTION. 633B.207 Commodities and options.

Unless the power of attorney otherwise provides and subject to section 633B.201, language

in a power of attorney granting general authority with respect to commodities and options authorizes the agent to do all of the following:

1. Buy, sell, exchange, assign, settle, and exercise commodity futures contracts and call or put options on stocks or stock indexes traded on a regulated option exchange.
2. Establish, continue, modify, and terminate option accounts.

Sec. 33. NEW SECTION. 633B.208 Banks and other financial institutions.

Unless the power of attorney otherwise provides and subject to section 633B.201, language in a power of attorney granting general authority with respect to banks and other financial institutions authorizes the agent to do all of the following:

1. Continue, modify, and terminate an account or other banking arrangement made by or on behalf of the principal.
2. Establish, modify, and terminate an account or other banking arrangement with a bank, trust company, savings and loan association, credit union, thrift company, brokerage firm, or other financial institution selected by the agent.
3. Contract for services available from a financial institution, including but not limited to renting a safe deposit box or space in a vault.
4. Withdraw, by check, order, electronic funds transfer, or otherwise, money or property of the principal deposited with or left in the custody of a financial institution.
5. Receive statements of account, vouchers, notices, and similar documents from a financial institution and act with respect to them.
6. Enter a safe deposit box or vault and withdraw or add to the contents.
7. Borrow money and pledge as security personal property of the principal necessary to borrow money or pay, renew, or extend the time of payment of a debt of the principal or a debt guaranteed by the principal.
8. Make, assign, draw, endorse, discount, guarantee, and negotiate promissory notes, checks, drafts, and other negotiable or nonnegotiable paper of the principal or payable to the principal or the principal's order, transfer money, receive the cash or other proceeds of those transactions, and accept a draft drawn by a person upon the principal and pay the promissory note, check, draft, or other negotiable or nonnegotiable paper when due.
9. Receive for the principal and act upon a sight draft, warehouse receipt, or other document of title whether tangible or electronic, or any other negotiable or nonnegotiable instrument.
10. Apply for, receive, and use letters of credit, credit and debit cards, electronic transaction authorizations, and traveler's checks from a financial institution and give an indemnity or other agreement in connection with letters of credit.
11. Consent to an extension of the time of payment with respect to commercial paper or a financial transaction with a financial institution.

Sec. 34. NEW SECTION. 633B.209 Operation of entity or business.

Subject to the terms of a document or an agreement governing an entity or business or an entity or business ownership interest, and subject to section 633B.201, and unless the power of attorney otherwise provides, language in a power of attorney granting general authority with respect to operation of an entity or business authorizes the agent to do all of the following:

1. Operate, buy, sell, enlarge, reduce, or terminate an ownership interest.
2. Perform a duty or discharge a liability and exercise in person or by proxy a right, power, privilege, or option that the principal has, may have, or claims to have.
3. Enforce the terms of an ownership agreement.
4. Initiate, participate in, submit to alternative dispute resolution, settle, oppose, or propose or accept a compromise with respect to litigation to which the principal is a party because of an ownership interest.
5. Exercise in person or by proxy or enforce by litigation or otherwise, a right, power, privilege, or option the principal has or claims to have as the holder of stocks and bonds.
6. Initiate, participate in, submit to alternative dispute resolution, settle, oppose, or propose or accept a compromise with respect to litigation to which the principal is a party concerning stocks and bonds.

7. Do all of the following with respect to an entity or business owned solely by the principal:
 - a. Continue, modify, renegotiate, extend, and terminate a contract made by or on behalf of the principal with respect to the entity or business before execution of the power of attorney.
 - b. Determine all of the following:
 - (1) The location of the entity or business operation.
 - (2) The nature and extent of the entity or business.
 - (3) The methods of manufacturing, selling, merchandising, financing, accounting, and advertising employed in the operation of the entity or business.
 - (4) The amount and types of insurance carried by the entity or business.
 - (5) The mode of engaging, compensating, and dealing with the employees, accountants, attorneys, or other advisors of the entity or business.
 - c. Change the name or form of organization under which the entity or business is operated and enter into an ownership agreement with other persons to take over all or part of the operation of the entity or business.
 - d. Demand and receive money due or claimed by the principal or on the principal's behalf in the operation of the entity or business and control and disburse the money in the operation of the entity or business.
8. Inject needed capital into an entity or business in which the principal has an interest.
9. Join in a plan of reorganization, consolidation, conversion, domestication, or merger of the entity or business.
10. Sell or liquidate all or part of the entity or business.
11. Establish the value of an entity or business under a buyout agreement to which the principal is a party.
12. Prepare, sign, file, and deliver reports, compilations of information, returns, or other papers with respect to an entity or business and make related payments.
13. Pay, compromise, or contest taxes, assessments, fines, or penalties and perform any other act to protect the principal from illegal or unnecessary taxation, assessments, fines, or penalties with respect to an entity or business, including but not limited to attempts to recover, in any manner permitted by law, money paid before or after the execution of the power of attorney.

Sec. 35. **NEW SECTION. 633B.210 Insurance and annuities.**

Unless the power of attorney otherwise provides and subject to section 633B.201, language in a power of attorney granting general authority with respect to insurance and annuities authorizes the agent to do all of the following:

1. Continue, pay the premium or make a contribution on, modify, exchange, rescind, release, or terminate a contract procured by or on behalf of the principal which insures or provides an annuity to either the principal or another person whether or not the principal is a beneficiary under the contract.
2. Procure new, different, and additional contracts of insurance and annuities for the principal and the principal's spouse, children, and other dependents, and select the amount, type of insurance or annuity, and mode of payment.
3. Pay the premium or make a contribution on, modify, exchange, rescind, release, or terminate a contract of insurance or annuity procured by the agent.
4. Apply for and receive a loan secured by a contract of insurance or annuity.
5. Surrender and receive the cash surrender value on a contract of insurance or annuity.
6. Exercise an election.
7. Exercise investment powers available under a contract of insurance or annuity.
8. Change the manner of paying premiums on a contract of insurance or annuity.
9. Change or convert the type of insurance or annuity with respect to which the principal has or claims to have authority described in this section.
10. Apply for and procure a benefit or assistance under a statute, rule, or regulation to guarantee or pay premiums of a contract of insurance on the life of the principal.
11. Collect, sell, assign, hypothecate, borrow against, or pledge the interest of the principal in a contract of insurance or annuity.
12. Select the form and timing of the payment of proceeds from a contract of insurance or annuity.

13. Pay, from proceeds or otherwise, compromise or contest, and apply for refunds in connection with a tax or assessment levied by a taxing authority with respect to a contract of insurance or annuity or its proceeds or liability accruing by reason of the tax or assessment.

Sec. 36. **NEW SECTION. 633B.211 Estates, trusts, and other beneficial interests.**

1. In this section, “*estate, trust, or other beneficial interest*” means a trust, probate estate, guardianship, conservatorship, escrow, or custodianship, or a fund from which the principal is, may become, or claims to be, entitled to a share or payment.

2. Unless the power of attorney otherwise provides, language in a power of attorney granting general authority with respect to estates, trusts, and other beneficial interests authorizes the agent to do all of the following:

a. Accept, receive, provide a receipt for, sell, assign, pledge, or exchange a share in or payment from an estate, trust, or other beneficial interest.

b. Demand or obtain money or another thing of value to which the principal is, may become, or claims to be, entitled by reason of an estate, trust, or other beneficial interest, by litigation or otherwise.

c. Exercise for the benefit of the principal a presently exercisable general power of appointment held by the principal.

d. Initiate, participate in, submit to alternative dispute resolution, settle, oppose, or propose or accept a compromise with respect to litigation to ascertain the meaning, validity, or effect of a deed, will, declaration of trust, or other instrument or transaction affecting the interest of the principal.

e. Initiate, participate in, submit to alternative dispute resolution, settle, oppose, or propose or accept a compromise with respect to litigation to remove, substitute, or surcharge a fiduciary.

f. Conserve, invest, disburse, or use any assets received for an authorized purpose.

g. Transfer an interest of the principal in real property, stocks and bonds, accounts with financial institutions or securities intermediaries, insurance, annuities, and other property to the trustee of a revocable trust created by the principal as settlor.

h. Reject, renounce, disclaim, release, or consent to a reduction in or modification of a share in or payment from an estate, trust, or other beneficial interest.

Sec. 37. **NEW SECTION. 633B.212 Claims and litigation.**

Unless the power of attorney otherwise provides and subject to section 633B.201, language in a power of attorney granting general authority with respect to claims and litigation authorizes the agent to do all of the following:

1. Assert and maintain before a court or administrative agency a claim, claim for relief, cause of action, counterclaim, offset, recoupment, or defense, including but not limited to an action to recover property or other thing of value, recover damages sustained by the principal, eliminate or modify tax liability, or seek an injunction, specific performance, or other relief.

2. Bring an action to determine adverse claims or intervene or otherwise participate in litigation.

3. Seek an attachment, garnishment, or other preliminary, provisional, or intermediate relief and use an available procedure to effect or satisfy a judgment, order, or decree.

4. Make or accept a tender, offer of judgment, or admission of facts, submit a controversy on an agreed statement of facts, consent to examination, and bind the principal in litigation.

5. Submit to alternative dispute resolution, or settle, propose, or accept a compromise.

6. Waive the issuance and service of process upon the principal, accept service of process, appear for the principal, designate persons upon which process directed to the principal may be served, execute and file or deliver stipulations on the principal’s behalf, verify pleadings, seek appellate review, procure and give surety and indemnity bonds, contract and pay for the preparation and printing of records and briefs, receive, execute, and file or deliver a consent, waiver, release, confession of judgment, satisfaction of judgment, notice, agreement, or other instrument in connection with the prosecution, settlement, or defense of a claim or litigation.

7. Act for the principal with respect to bankruptcy or insolvency, whether voluntary or involuntary, concerning the principal or some other person, or with respect to a

reorganization, receivership, or application for the appointment of a receiver or trustee which affects an interest of the principal in property or other thing of value.

8. Pay a judgment, award, or order against the principal or a settlement made in connection with a claim or litigation.

9. Receive money or other thing of value paid in settlement of or as proceeds of a claim or litigation.

Sec. 38. NEW SECTION. 633B.213 Personal and family maintenance.

1. Unless the power of attorney otherwise provides and subject to subsection 633B.201, language in a power of attorney granting general authority with respect to personal and family maintenance authorizes the agent to do all of the following:

a. Perform the acts necessary to maintain the customary standard of living of the principal, the principal's spouse, and the following individuals, whether living when the power of attorney is executed or later born:

(1) The principal's minor children.

(2) The principal's adult children who are pursuing a postsecondary school education and are under the age of twenty-five.

(3) The principal's parents or the parents of the principal's spouse, if the principal had established a pattern of such payments.

(4) Any other individuals legally entitled to be supported by the principal.

b. Make periodic payments of child support and other family maintenance required by a court or governmental agency or an agreement to which the principal is a party.

c. Provide living quarters for the individuals described in paragraph "a" by any of the following:

(1) Purchase, lease, or other contract.

(2) Paying the operating costs, including but not limited to interest, amortization payments, repairs, improvements, and taxes, for premises owned by the principal or occupied by those individuals.

d. Provide funds for shelter, clothing, food, appropriate education, including postsecondary and vocational education, and other current living costs for the individuals described in paragraph "a" to enable those individuals to maintain their customary standard of living.

e. Pay expenses for necessary health care and custodial care on behalf of the individuals described in paragraph "a".

f. Act as the principal's personal representative pursuant to the federal Health Insurance Portability and Accountability Act of 1996, Pub. L. No. 104-191, including amendments thereto and regulations promulgated thereunder; in making decisions related to past, present, or future payments for the provision of health care consented to by the principal or anyone authorized under the law of this state to consent to health care on behalf of the principal.

g. Continue any provision made by the principal for automobiles or other means of transportation, including registering, licensing, insuring, and replacing them, for the individuals described in paragraph "a".

h. Maintain credit and debit accounts for the convenience of the individuals described in paragraph "a" and open new accounts.

i. Continue payments or contributions incidental to the membership or affiliation of the principal in a religious institution, club, society, order, or other organization.

2. Authority with respect to personal and family maintenance is neither dependent upon, nor limited by, authority that an agent may or may not have with respect to gifts under this chapter.

Sec. 39. NEW SECTION. 633B.214 Benefits from governmental programs or civil or military service.

1. In this section, "*benefits from governmental programs or civil or military service*" means any benefit, program, or assistance provided under a statute, rule, or regulation relating to but not limited to social security, Medicare, or Medicaid.

2. Unless the power of attorney otherwise provides, language in a power of attorney granting general authority with respect to benefits from governmental programs or civil or military service authorizes the agent to do all of the following:

a. Execute vouchers in the name of the principal for allowances and reimbursements payable by the United States, a foreign government, or a state or subdivision of a state to the principal, including but not limited to allowances and reimbursements for transportation of the individuals described in section 633B.213, subsection 1, paragraph “a”, and for shipment of the household effects of such individuals.

b. Take possession and order the removal and shipment of property of the principal from a post, warehouse, depot, dock, or other place of storage or safekeeping, either governmental or private, and execute and deliver a release, voucher, receipt, bill of lading, shipping ticket, certificate, or other instrument for that purpose.

c. Enroll in, apply for, select, reject, change, amend, or discontinue, on the principal’s behalf, a benefit or program.

d. Prepare, file, and maintain a claim of the principal for a benefit or assistance, financial or otherwise, to which the principal may be entitled under a statute, rule, or regulation.

e. Initiate, participate in, submit to alternative dispute resolution, settle, oppose, or propose or accept a compromise with respect to litigation concerning any benefit or assistance the principal may be entitled to receive under a statute, rule, or regulation.

f. Receive the financial proceeds of a claim described in paragraph “d” and conserve, invest, disburse, or use for a lawful purpose anything so received.

Sec. 40. NEW SECTION. 633B.215 Retirement plans.

1. In this section, “*retirement plan*” means a plan or account created by an employer, the principal, or another individual to provide retirement benefits or deferred compensation in which the principal is a participant, beneficiary, or owner, including but not limited to a plan or account under the following sections of the Internal Revenue Code:

a. An individual retirement account in accordance with section 408.

b. A Roth individual retirement account established under section 408A.

c. A deemed individual retirement account under section 408(q).

d. An annuity or mutual fund custodial account under section 403(b).

e. A pension, profit-sharing, stock bonus, or other retirement plan qualified under section 401(a).

f. An eligible deferred compensation plan under section 457(b).

g. A nonqualified deferred compensation plan under section 409A.

2. Unless the power of attorney otherwise provides, language in a power of attorney granting general authority with respect to retirement plans authorizes the agent to do all of the following:

a. Select the form and timing of payments under a retirement plan and withdraw benefits from a plan.

b. Make a rollover, including a direct trustee-to-trustee rollover of benefits from one retirement plan to another.

c. Establish a retirement plan in the principal’s name.

d. Make contributions to a retirement plan.

e. Exercise investment powers available under a retirement plan.

f. Borrow from, sell assets to, or purchase assets from a retirement plan.

Sec. 41. NEW SECTION. 633B.216 Taxes.

Unless the power of attorney otherwise provides, language in a power of attorney granting general authority with respect to taxes authorizes the agent to do all of the following:

1. Prepare, sign, and file federal, state, local, and foreign income, gift, payroll, property, Federal Insurance Contributions Act returns and other tax returns, claims for refunds, requests for extension of time, petitions regarding tax matters, and any other tax-related documents, including receipts, offers, waivers, consents, including but not limited to consents and agreements under section 2032A of the Internal Revenue Code, closing agreements, and any power of attorney required by the Internal Revenue Service or other taxing authority with respect to a tax year upon which the statute of limitations has not run.

2. Pay taxes due, collect refunds, post bonds, receive confidential information, and contest deficiencies determined by the Internal Revenue Service or other taxing authority.

3. Exercise any election available to the principal under federal, state, local, or foreign tax law.

4. Act for the principal in all tax matters for all periods before the Internal Revenue Service or any other taxing authority.

Sec. 42. NEW SECTION. 633B.217 Gifts.

1. In this section, a gift “*for the benefit of*” a person includes a gift to a trust, an account under a uniform transfers to minors Act, and a qualified state tuition program exempt from taxation pursuant to section 529 of the Internal Revenue Code.

2. Unless the power of attorney otherwise provides, language in a power of attorney granting general authority with respect to gifts authorizes the agent only to do all of the following:

a. Make a gift of any of the principal’s property outright to, or for the benefit of, a person, including but not limited to by the exercise of a presently exercisable general power of appointment held by the principal, in an amount per donee not to exceed the annual dollar limits of the federal gift tax exclusion under section 2503(b) of the Internal Revenue Code without regard to whether the federal gift tax exclusion applies to the gift or if the principal’s spouse agrees to consent to a split gift pursuant to section 2513 of the Internal Revenue Code in an amount per donee not to exceed twice the annual federal gift tax exclusion limit.

b. Consent to the splitting of a gift made by the principal’s spouse pursuant to section 2513 of the Internal Revenue Code in an amount per donee not to exceed the aggregate annual gift tax exclusions for both spouses.

3. An agent may make a gift of the principal’s property only as the agent determines is consistent with the principal’s objectives if actually known by the agent and, if unknown, as the agent determines is consistent with the principal’s best interest based on all relevant factors, including but not limited to all of the following:

a. The value and nature of the principal’s property.

b. The principal’s foreseeable obligations and need for maintenance.

c. The minimization of taxes, including but not limited to income, estate, inheritance, generation-skipping transfer, and gift taxes.

d. Eligibility for a benefit, a program, or assistance under a statute, rule, or regulation.

e. The principal’s personal history of making or joining in making gifts.

Sec. 43. NEW SECTION. 633B.301 Power of attorney — form.

A document substantially in the following form may be used to create a statutory power of attorney that has the meaning and effect prescribed by this chapter:

IOWA STATUTORY POWER OF ATTORNEY FORM

1. POWER OF ATTORNEY

This power of attorney authorizes another person (your agent) to make decisions concerning your property for you (the principal). Your agent will be able to make decisions and act with respect to your property (including but not limited to your money) whether or not you are able to act for yourself. The meaning of authority over subjects listed on this form is explained in the Iowa Uniform Power of Attorney Act, Iowa Code chapter 633B.

This power of attorney does not authorize the agent to make health care decisions for you.

You should select someone you trust to serve as your agent. Unless you specify otherwise, generally the agent’s authority will continue until you die or revoke the power of attorney or the agent resigns or is unable to act for you.

Your agent is not entitled to compensation unless you state otherwise in the optional Special Instructions.

This form provides for designation of one agent. If you wish to name more than one agent, you may name a coagent in the optional

Special Instructions. Coagents must act by majority rule unless you provide otherwise in the optional Special Instructions.

If your agent is unable or unwilling to act for you, your power of attorney will end unless you have named a successor agent. You may also name a second successor agent.

This power of attorney becomes effective immediately upon signature and acknowledgment unless you state otherwise in the optional Special Instructions.

If you have questions about this power of attorney or the authority you are granting to your agent, you should seek legal advice before signing this form.

DESIGNATION OF AGENT

I _____ (name of principal) name the following person as my agent:

Name of Agent _____

Agent's Address _____

Agent's Telephone Number _____

DESIGNATION OF SUCCESSOR AGENT(S) (OPTIONAL)

If my agent is unable or unwilling to act for me, I name as my successor agent:

Name of Successor Agent _____

Successor Agent's Address _____

Successor Agent's Telephone Number _____

If my successor agent is unable or unwilling to act for me, I name as my second successor agent:

Name of Second Successor Agent _____

Second Successor Agent's Address _____

Second Successor Agent's Telephone Number _____

GRANT OF GENERAL AUTHORITY

I grant my agent and any successor agent general authority to act for me with respect to the following subjects as defined in the Iowa Uniform Power of Attorney Act, Iowa Code chapter 633B:

(Initial each subject you want to include in the agent's general authority. If you wish to grant general authority over all of the subjects you may initial "All Preceding Subjects" instead of initialing each subject.)

Real Property

Tangible Personal Property

Stocks and Bonds

Commodities and Options

Banks and Other Financial Institutions

Operation of Entity or Business

Insurance and Annuities

Estates, Trusts, and Other Beneficial Interests

Claims and Litigation

Personal and Family Maintenance

Benefits from Governmental Programs or Civil or Military Service

Retirement Plans

Taxes

All Preceding Subjects

GRANT OF SPECIFIC AUTHORITY (OPTIONAL)

My agent shall not do any of the following specific acts for me unless I have initialed the specific authority listed below:

(Caution: Granting any of the following will give your agent the authority to take actions that could significantly reduce your property or change how your property is distributed at your death.

Initial only the specific authority you WANT to give your agent.)

___ Amend, revoke, or terminate a revocable inter vivos trust, if authorized by the trust.

___ Agree to the amendment or termination of any other inter vivos trust.

___ Make a gift to an individual who is not an agent, subject to the limitations of the Iowa Uniform Power of Attorney Act, Iowa Code section 633B.217, and any special instructions in this power of attorney.

Make gifts, either direct or indirect, to my agent acting under this power of attorney as follows:

___ Any such gift must be approved in writing by _____; or

___ No third party approval is needed.

___ Authorize another person to exercise the authority granted under this power of attorney.

___ Waive the principal's right to be a beneficiary of a joint and survivor annuity, including a survivor benefit under a retirement plan.

___ Exercise fiduciary powers that the principal has authority to delegate.

___ Disclaim or refuse an interest in property, including a power of appointment.

LIMITATION ON AGENT'S AUTHORITY

An agent that is not my ancestor, spouse, or descendant shall not use my property to benefit the agent or a person to whom the agent owes an obligation of support unless I have included that authority in the optional Special Instructions.

SPECIAL INSTRUCTIONS (OPTIONAL)

You may give special instructions on the following lines:

_____ shall have the authority to request an accounting of any agent.

EFFECTIVE DATE

This power of attorney is effective immediately upon signature and acknowledgment unless I have stated otherwise in the optional Special Instructions.

NOMINATION OF CONSERVATOR AND GUARDIAN (OPTIONAL)

If it becomes necessary for a court to appoint a conservator of my estate or guardian of my person, I nominate the following person(s) for appointment:

Name of Nominee for Conservator of My Estate _____

Nominee's Address _____

Nominee's Telephone Number _____

Name of Nominee for Guardian of My Person _____

Nominee's Address _____

Nominee’s Telephone Number _____

RELIANCE ON THIS POWER OF ATTORNEY

Any person, including my agent, may rely upon the validity of this power of attorney or a copy of it unless that person knows it has terminated or is invalid.

SIGNATURE AND ACKNOWLEDGMENT

Your Signature _____ Date

Your Name Printed

Your Address

Your Telephone Number

State of

County of

This document was acknowledged before me on _____

(date), by _____ (name of principal)

(Seal, if any)

Signature of Notary

My commission expires _____

This document prepared by

**2. IMPORTANT INFORMATION FOR AGENT
AGENT’S DUTIES**

When you accept the authority granted under this power of attorney, a special legal relationship is created between the principal and you. This relationship imposes upon you legal duties that continue until you resign or the power of attorney is terminated or revoked. You must do all of the following:

Do what you know the principal reasonably expects you to do with the principal’s property or, if you do not know the principal’s expectations, act in the principal’s best interest.

Act in good faith.

Do nothing beyond the authority granted in this power of attorney.

Disclose your identity as an agent whenever you act for the principal by writing or printing the name of the principal and signing your own name as agent in the following manner:

(principal’s name) by
(your signature) as Agent

Unless the Special Instructions in this power of attorney state otherwise, you must also do all of the following:

Act loyally for the principal’s benefit.

Avoid conflicts that would impair your ability to act in the principal’s best interest.

Act with care, competence, and diligence.

Keep a record of all receipts, disbursements, and transactions made on behalf of the principal.

Cooperate with any person that has authority to make health care decisions for the principal to do what you know the principal reasonably expects or, if you do not know the principal’s expectations, to act in the principal’s best interest.

Attempt to preserve the principal’s estate plan if you know the plan and preserving the plan is consistent with the principal’s best interest.

TERMINATION OF AGENT’S AUTHORITY

You must stop acting on behalf of the principal if you learn of any event that terminates this power of attorney or your authority under this power of attorney. Events that terminate a power of attorney or your authority to act under a power of attorney include any of the following:

Death of the principal.

The principal’s revocation of the power of attorney or your authority.

The occurrence of a termination event stated in the power of attorney.

The purpose of the power of attorney is fully accomplished.

If you are married to the principal, a legal action is filed with a court to end your marriage, or for your legal separation, unless the Special Instructions in this power of attorney state that such an action will not terminate your authority.

LIABILITY OF AGENT

The meaning of the authority granted to you is defined in the Iowa Uniform Power of Attorney Act, Iowa Code chapter 633B. If you violate the Iowa Uniform Power of Attorney Act, Iowa Code chapter 633B, or act outside the authority granted, you may be liable for any damages caused by your violation.

If there is anything about this document or your duties that you do not understand, you should seek legal advice.

Sec. 44. NEW SECTION. 633B.302 Agent’s certification — optional form.

The following optional form may be used by an agent to certify facts concerning a power of attorney:

IOWA STATUTORY POWER OF ATTORNEY AGENT’S CERTIFICATION FORM AGENT’S CERTIFICATION OF VALIDITY OF POWER OF ATTORNEY AND AGENT’S AUTHORITY

State of _____ County of _____

I, _____ (name of agent), certify under penalty of perjury that _____ (name of principal) granted me authority as an agent or successor agent in a power of attorney dated _____.

I further certify all of the following to my knowledge:

The principal is alive and has not revoked the power of attorney or the Power of Attorney and my authority to act under the Power of Attorney have not terminated.

If the power of attorney was drafted to become effective upon the happening of an event or contingency, the event or contingency has occurred.

If I was named as a successor agent, the prior agent is no longer able or willing to serve.

_____.

(Insert other relevant statements) SIGNATURE AND ACKNOWLEDGMENT

Agent’s Signature

Date

Agent’s Name Printed

Agent's Address

Agent's Telephone Number

This document was acknowledged before me on _____
(date), by _____ (name of agent)

(Seal, if any)

Signature of Notary
My commission expires _____
This document prepared by

Sec. 45. NEW SECTION. 633B.401 Uniformity of application and construction.

In applying and construing this chapter, consideration shall be given to the need to promote uniformity of the law with respect to the subject matter of this chapter among states that enact the uniform power of attorney Act.

Sec. 46. NEW SECTION. 633B.402 Relation to Electronic Signatures in Global and National Commerce Act.

This chapter modifies, limits, and supersedes the federal Electronic Signatures in Global and National Commerce Act, 15 U.S.C. §7001 et seq., but does not modify, limit, or supersede section 101(c) of that Act, 15 U.S.C. §7001(c), or authorize electronic delivery of any of the notices described in section 103(b) of that Act, 15 U.S.C. §7003(b).

Sec. 47. NEW SECTION. 633B.403 Effect on existing powers of attorney.

Except as otherwise provided in this chapter:

1. This chapter applies to a power of attorney created before, on, or after July 1, 2014.
2. This chapter applies to all judicial proceedings concerning a power of attorney commenced on or after July 1, 2014.
3. This chapter applies to all judicial proceedings concerning a power of attorney commenced before July 1, 2014, including but not limited to proceedings pursuant to section 633B.116, unless the court finds that application of a provision of this chapter would substantially interfere with the effective conduct of the proceedings or the rights of the parties or other interested persons. In that case, the provision does not apply and the court shall apply prior law.
4. An act completed before July 1, 2014, shall not be affected by this chapter.

Sec. 48. REPEAL. Sections 633B.1 and 633B.2, Code 2014, are repealed.

Approved April 10, 2014

CHAPTER 1079

UNITED STATES SAVINGS BONDS — ESCHEATMENT

S.F. 2283

AN ACT providing a procedure for the escheatment of United States savings bonds presumed abandoned.

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

Section 1. NEW SECTION. 556.9B United States savings bonds — escheatment procedures.

1. Notwithstanding any provision of this chapter to the contrary, the escheat of United States savings bonds and proceeds from such bonds to the state shall be governed by this section.

2. United States savings bonds held or owing in this state by any person, or issued or owed in the course of a holder's business, or issued or owed by a state or other government, governmental subdivision, agency, or instrumentality, and all proceeds from such bonds, shall escheat to the state three years after such bonds are presumed abandoned property under section 556.9, subsection 1. All property rights and legal title to and ownership of such United States savings bonds or proceeds from such bonds, including all rights, powers, and privileges of survivorship of any owner, co-owner, or beneficiary, shall vest solely in the state.

3. Within one hundred eighty days after the three-year period referred to in subsection 2, if a claim has not been filed in accordance with the provisions of section 556.19 for the United States savings bonds, the treasurer of state shall commence a civil action in the district court of Polk county for a determination that the savings bonds shall escheat to the state. The treasurer of state may postpone the bringing of such an action until sufficient United States savings bonds have accumulated in the treasurer of state's custody to justify the expense of the civil action.

4. *a.* In lieu of the notice and publication provisions specified in section 556.12, the treasurer of state or the treasurer of state's attorney must file an affidavit or a declaration stating all of the following that apply:

(1) That personal service of notice or notification by certified mail has been attempted at the last known address of all named defendants unless the treasurer or the treasurer's attorney has reason to believe that the address submitted by the holder is unknown or not otherwise sufficient to ensure that personal service or delivery of such notice will likely occur. The notice shall notify the defendant of the information in paragraph "b", subparagraphs (1), (2), and (3).

(2) That a reasonable effort has been made to ascertain the names and addresses of any defendants sought to be served as unknown parties.

(3) That service of summons pursuant to subparagraph (1) or (2) has been unsuccessful.

b. Following the filing of the affidavit or declaration pursuant to paragraph "a", the treasurer of state shall serve notice by publication. Publication of the notice shall be made once each week for three consecutive weeks in a newspaper of general circulation published in the county where the petition is filed. Such notice shall name any defendant to be served and shall notify the defendant of the following:

(1) The defendant has been sued in a named court.

(2) The defendant must answer the petition or other pleading or otherwise defend, on or before a specified date that is less than forty-one days after the date the notice is first published.

(3) If the defendant does not answer or otherwise defend, the petition or other pleading will be taken as true and judgment, the nature of which must be stated, will be rendered accordingly.

5. If a person does not file a claim or appear at the hearing to substantiate a claim, or if the court determines that a claimant is not entitled to the property claimed by the claimant, the court, if satisfied by evidence that the treasurer of state has substantially complied with the laws of this state, shall enter a judgment that the United States savings bonds have escheated to the state, and all property rights and legal title to and ownership of such savings bonds or proceeds from such bonds, including all rights, powers, and privileges of survivorship of any owner, co-owner, or beneficiary, have vested solely in the state.

6. The treasurer of state shall redeem United States savings bonds escheated to the state and the proceeds from the redemption shall be deposited into the general fund of the state in accordance with section 556.18.

7. Any person making a claim for the United States savings bonds escheated to the state under this section, or for the proceeds from such bonds, may file a claim in accordance with

section 556.19. Upon providing sufficient proof of the validity of the person's claim, the treasurer of state may pay such claim in accordance with the provisions of section 556.20.

Approved April 10, 2014

CHAPTER 1080

IOWA FINANCE AUTHORITY REORGANIZATION

S.F. 2328

AN ACT providing for the reorganization of the Code provisions relating to the Iowa finance authority, revising and eliminating programs, including the beginning farm loan program, providing for existing tax credits, providing for the powers and duties of the authority, and including effective date provisions.

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

DIVISION I

REORGANIZATION OF THE IOWA FINANCE AUTHORITY

GENERAL PROVISIONS

Section 1. Section 16.1, subsection 1, paragraphs a, f, g, i, o, aa, ak, and al, Code 2014, are amended by striking the paragraphs.

Sec. 2. Section 16.1, subsection 1, paragraphs d, n, p, and af, Code 2014, are amended to read as follows:

d. "Bond" means a bond issued by the authority pursuant to ~~sections 16.26 to 16.30, this chapter~~ and includes a note or other instrument evidencing a debt authorized or referred to in this chapter.

n. "Guiding principles" means the principles provided in ~~section 16.4 subchapter III~~ which shall be considered for amplification and interpretation of the goals of the authority.

p. (4) "Housing" means single family and multifamily dwellings, and facilities incidental or appurtenant to the dwellings, and includes group homes of fifteen beds or less licensed as health care facilities or child foster care facilities and modular or mobile homes which are permanently affixed to a foundation and are assessed as realty.

(2) "~~Adequate housing~~" means ~~housing which meets minimum structural, heating, lighting, ventilation, sanitary, occupancy, and maintenance standards compatible with applicable building and housing codes, as determined under rules of the authority.~~

af. "Programs" "Program" means any program administered by the authority or any program in which the authority is directed or authorized to participate pursuant to any statute, executive order, or interagency agreement, or any other program participation or administration of which the authority finds useful and convenient to further the goals and purposes of the authority. "Program" shall include but not be limited to all of the following:

- (1) ~~The housing assistance payments program.~~
- (2) ~~The rent supplements program.~~
- (3) ~~The emergency housing fund program.~~
- (4) ~~The special housing assistance program.~~
- (5) ~~The single family housing program.~~
- (6) ~~The multifamily housing program.~~
- (7) ~~The title guaranty program.~~
- (8) ~~The housing improvement fund program.~~
- (9) ~~The economic development loan program.~~
- (10) ~~The Iowa economic development bond bank program.~~

~~(11) The sewage treatment and drinking facilities financing program.~~
~~(12) The Iowa tank assistance bond program.~~
~~(13) The residential treatment facilities program.~~
~~(14) The E-911 program.~~
~~(15) The community college dormitory program.~~
~~(16) The prison infrastructure program.~~
~~(17) The wastewater treatment financial assistance program.~~
(18) Any other program established by the authority which the authority finds useful and convenient to further goals of the authority and which is consistent with the legislative findings. Such additional programs shall be administered in accordance with the guiding principles of the authority after such notice and hearing as is determined to be reasonable by the authority under the circumstances. Such additional programs shall be administered in accordance with rules, if any, which the authority determines useful and convenient to adopt pursuant to chapter 17A.

Sec. 3. Section 16.1, subsection 1, Code 2014, is amended by adding the following new paragraphs:

NEW PARAGRAPH. 0a. “Adequate housing” means housing which meets minimum structural, heating, lighting, ventilation, sanitary, occupancy, and maintenance standards compatible with applicable building and housing codes, as determined under rules of the authority.

NEW PARAGRAPH. 0g. “Depreciable property” means personal property for which an income tax deduction for depreciation is allowable in computing federal income tax under the Internal Revenue Code as defined in section 422.3.

NEW PARAGRAPH. 0p. “Historic properties” means landmarks, landmark sites, or districts which are significant in the history, architecture, archaeology, or culture of this state, its communities, or the nation.

NEW PARAGRAPH. 0v. (1) “Lending institution” means any bank, trust company, mortgage company, national banking association, federal savings association, or life insurance company; any state or federal governmental agency or instrumentality; the federal land bank or any of its local associations; or any other institution authorized to make loans in this state.

(2) “Lending institution” includes a financial institution as defined in section 496B.2, which lends moneys for farming purposes as provided in subchapter VIII, or for industrial or business purposes.

NEW PARAGRAPH. 0ac. “Net worth” means a person’s total assets minus total liabilities as determined in accordance with generally accepted accounting principles with appropriate exceptions and exemptions reasonably related to an equitable determination of a person’s net worth. Assets shall be valued at fair market value.

NEW PARAGRAPH. 0aj. “Secured loan” means a financial obligation secured by a chattel mortgage, security agreement, or other instrument creating a lien on an interest in depreciable property.

NEW PARAGRAPH. an. “Veteran” means the same as defined in section 35.1.

Sec. 4. Section 16.1, subsection 2, Code 2014, is amended by striking the subsection.

Sec. 5. Section 16.1A, Code 2014, is amended to read as follows:

16.1A Creation — administration of programs.

1. The Iowa finance authority is created, and constitutes a public instrumentality and agency of the state exercising public and essential governmental functions.

2. The authority shall undertake and administer all of the following:

a. ~~Programs established under this chapter to assist in attainment of adequate housing for low- or moderate-income families, elderly families, and families which include one or more persons with disabilities, and to undertake the various finance programs under this chapter.~~

b. ~~Programs which assist qualified farmers or agricultural producers, including beginning farmers, as provided in chapter 175 established by the authority which the authority finds useful and convenient to further goals of the authority and which are consistent with the~~

legislative findings. Such programs shall be administered in accordance with section 16.4. Such additional programs shall be administered in accordance with rules, if any, which the authority determines useful and convenient to adopt pursuant to chapter 17A.

3. The Iowa finance authority board of directors shall have general control, supervision, and regulation of all authority programs established ~~under this chapter and chapter 175 described in this section.~~

4. The authority is charged with the broad administrative authority to make, administer, interpret, construe, repeal, and execute the rules, and to administer, interpret, construe, and execute the laws of this state relating to such programs.

5. The board may, by resolution, delegate to the agricultural development board, title guaranty division board, executive director, or other authority employee such of its powers, under such terms and conditions, as it deems appropriate.

Sec. 6. Section 16.2, subsection 9, Code 2014, is amended by striking the subsection.

Sec. 7. Section 16.2A, subsection 1, Code 2014, is amended to read as follows:

1. A title guaranty division is created within the authority. The division may also be referred to as Iowa title guaranty. The powers of the division relating to the issuance of title guaranties are vested in and shall be exercised by a division board of five members appointed by the governor subject to confirmation by the senate. The membership of the division board shall include an attorney, an abstractor, a real estate broker, a representative of a mortgage lender lending institution that engages in mortgage lending, and a representative of the housing development industry. The executive director of the authority shall appoint an attorney as director of the title guaranty division, who shall serve as an ex officio member of the division board. The appointment of and compensation for the division director are exempt from the merit system provisions of chapter 8A, subchapter IV.

Sec. 8. NEW SECTION. 16.2B Agricultural development division — administration of programs.

1. An agricultural development division is created within the authority. The agricultural development division shall administer subchapter VIII, by providing assistance to beginning farmers, agricultural producers, or other persons qualifying for such assistance under subchapter VIII.

2. The agricultural development division shall be administered in accordance with the policies of the agricultural development board created in section 16.2C. The executive director of the authority may organize the agricultural development division and employ necessary qualified personnel to administer subchapter VIII.

3. The agricultural development division shall, to every extent practical, assist persons to do all of the following:

a. Acquire agricultural land, agricultural improvements, or depreciable agricultural property, including as provided in subchapter VIII.

b. Obtain agricultural assets transfer tax credits, including by issuing tax credit certificates pursuant to subchapter VIII, part 5.

c. Obtain financing for other capital requirements or operating expenses.

4. The net earnings of the agricultural development division, beyond that necessary for retirement of its notes, bonds, or other obligations or to implement the public purposes and programs authorized in subchapter VIII, shall not inure to the benefit of any person other than the state.

5. a. At least two of the authority's full-time equivalent positions, as defined in section 8.36A, shall be entirely dedicated to administering programs established pursuant to subchapter VIII. One of those full-time equivalent positions shall be dedicated to overseeing the administration of those programs, and to the extent that the programs are affected, the full-time equivalent position shall be provided the powers and duties necessary to do all of the following:

- (1) Participate in making managerial decisions.
- (2) Provide for outreach and promotion.
- (3) Improve delivery of services.

b. This subsection is repealed on July 1, 2015.

Sec. 9. NEW SECTION. 16.2C Agricultural development board.

1. The powers of the agricultural development division are vested in and shall be exercised by the agricultural development board as provided in section 16.2B and this section.

2. The agricultural development board is created to exercise all powers and perform all duties necessary to administer subchapter VIII according to policies established by the authority. The authority shall establish policies and practices for the division and oversee its operations. The authority may review or approve decisions affecting the division or administration of subchapter VIII, including decisions of the agricultural development board.

3. The agricultural development board consists of five members appointed by the governor subject to confirmation by the senate. The executive director of the authority or the executive director's designee shall serve as an ex officio, nonvoting member.

4. The appointed members of the agricultural development board shall be appointed and retained in office as follows:

a. Not more than three members shall belong to the same political party.

b. As far as possible, the governor shall include within the membership persons who represent lending institutions experienced in agricultural lending, real estate sales, farmers, beginning farmers, average taxpayers, local government, soil and water conservation district officials, agricultural educators, and other persons specially interested in family farm development.

c. Members shall serve for staggered terms of six years beginning and ending as provided in section 69.19. A person appointed to fill a vacancy shall serve only for the unexpired portion of the member's term. A member is eligible for reappointment. An appointed member may be removed from office by the governor for misfeasance, malfeasance, willful neglect of duty, or other just cause, after notice and hearing, unless the notice and hearing is expressly waived in writing.

5. The agricultural development board shall conduct business according to all of the following:

a. Three appointed members constitute a quorum and the affirmative vote of a majority of the appointed members is necessary for any substantive action taken by the board. A majority of appointed members shall not include any member who has a conflict of interest and a statement by a member that the member has a conflict of interest is conclusive for this purpose. A vacancy in the membership does not impair the right of a quorum to exercise all rights and perform all duties of the board.

b. Meetings of the board shall be held at the call of the chairperson or whenever two appointed members so request.

c. The appointed members shall elect a chairperson and vice chairperson annually, and other officers as they determine. The executive director of the authority or the executive director's designee shall serve as secretary to the board.

6. An appointed member of the agricultural development board is entitled to receive a per diem as specified in section 7E.6 for each day spent in performance of duties as a member, and shall be reimbursed for all actual and necessary expenses incurred in the performance of duties as a member.

7. An appointed member of the agricultural development board shall give bond as required for public officers in chapter 64.

Sec. 10. NEW SECTION. 16.2D Council on homelessness.

1. A council on homelessness is created consisting of thirty-eight voting members. At least one voting member at all times shall be a member of a minority group.

2. Members of the council shall consist of all of the following:

a. Twenty-six members of the general public appointed to two-year staggered terms by the governor in consultation with the nominating committee under subsection 4, paragraph "a".

(1) Voting members from the general public may include but are not limited to the following types of individuals and representatives of the following programs: homeless or formerly homeless individuals and their family members, youth shelters, faith-based organizations, local homeless service providers, emergency shelters, transitional housing providers, family

and domestic violence shelters, private business, local government, and community-based organizations.

(2) Five of the twenty-six voting members selected from the general public shall be individuals who are homeless, formerly homeless, or family members of homeless or formerly homeless individuals.

(3) One of the twenty-six members selected from the general public shall be a representative of the Iowa state association of counties.

(4) One of the twenty-six members selected from the general public shall be a representative of the Iowa league of cities.

b. Twelve agency director members consisting of all of the following:

(1) The director of the department of education or the director's designee.

(2) The director of the economic development authority or the director's designee.

(3) The director of human services or the director's designee.

(4) The attorney general or the attorney general's designee.

(5) The director of the department of human rights or the director's designee.

(6) The director of public health or the director's designee.

(7) The director of the department on aging or the director's designee.

(8) The director of the department of corrections or the director's designee.

(9) The director of the department of workforce development or the director's designee.

(10) The director of the department of public safety or the director's designee.

(11) The director of the department of veterans affairs or the director's designee.

(12) The executive director of the Iowa finance authority or the executive director's designee.

3. An agency director's designee may vote on council matters in the absence of the director.

4. a. A nominating committee initially comprised of all twelve agency director members shall nominate persons to the governor to fill the general public member positions. Following appointment of all twenty-six general public members, the composition of the nominating committee may be modified by rule.

b. The council may establish other committees and subcommittees comprised of members of the council.

5. A vacancy on the council shall be filled in the same manner as the original appointment. A member appointed to fill a vacancy created other than by expiration of a term shall be appointed for the remainder of the unexpired term.

6. a. A majority of the members of the council constitutes a quorum. Any action taken by the council must be adopted by the affirmative vote of a majority of its membership.

b. The council shall elect a chairperson and vice chairperson from the membership of the council. The chairperson and vice chairperson shall each serve two-year terms. The positions of chairperson and vice chairperson shall not be held by members who are both either general public members or agency directors. The position of chairperson shall rotate between agency director members and general public members.

c. The council shall meet at least six times per year. Meetings of the council may be called by the chairperson or by a majority of the members.

d. General public members shall be reimbursed by the authority for actual and necessary expenses incurred while engaged in their official duties.

7. The authority shall provide staff assistance and administrative support to the council.

8. The duties of the council shall include but are not limited to the following:

a. Develop a process for evaluating state policies, programs, statutes, and rules to determine whether any state policies, programs, statutes, or rules should be revised to help prevent and alleviate homelessness.

b. Evaluate whether state agency resources could be more efficiently coordinated with other state agencies to prevent and alleviate homelessness.

c. Work to develop a coordinated and seamless service delivery system to prevent and alleviate homelessness.

d. Use existing resources to identify and prioritize efforts to prevent persons from becoming homeless and to eliminate factors that keep people homeless.

e. Identify and use federal and other funding opportunities to address and reduce homelessness within the state.

f. Work to identify causes and effects of homelessness and increase awareness among policymakers and the general public.

g. Advise the governor's office, the authority, state agencies, and private organizations on strategies to prevent and eliminate homelessness.

9. a. The council shall make annual recommendations to the governor regarding matters which impact homelessness on or before September 15.

b. The council shall prepare and file with the governor and the general assembly on or before the first day of December in each odd-numbered year, a report on homelessness in Iowa.

c. The council shall assist in the completion of the state's continuum of care application to the United States department of housing and urban development.

10. a. The authority, in consultation with the council, shall adopt rules pursuant to chapter 17A for carrying out the duties of the council pursuant to this section.

b. The council shall establish internal rules of procedure consistent with the provisions of this section.

c. Rules adopted or internal rules of procedure established pursuant to paragraph "a" or "b" shall be consistent with the requirements of the federal McKinney-Vento Homeless Assistance Act, 42 U.S.C. §11301 et seq.

11. The council shall comply with the requirements of chapters 21 and 22. The authority shall be the official repository of council records.

Sec. 11. NEW SECTION. 16.2E Legislative findings — general.

The general assembly finds and declares all of the following:

1. The establishment of the authority is in all respects for the benefit of the people of the state of Iowa, for the improvement of their health and welfare, and for the promotion of the economy, which are public purposes.

2. The authority will be performing an essential governmental function in the exercise of the powers and duties conferred upon it by this chapter.

3. All of the purposes stated in this chapter are public purposes and uses for which public moneys may be borrowed, expended, advanced, loaned, or granted.

Sec. 12. Section 16.3, subsections 1, 2, 14, 15, 16, 17, and 18, Code 2014, are amended by striking the subsections.

Sec. 13. Section 16.4, subsection 7, Code 2014, is amended to read as follows:

7. The authority shall encourage the protection, restoration and rehabilitation of historic properties, and the preservation of other properties of special value for architectural or esthetic reasons. ~~As used in this subsection, "historic properties" means landmarks, landmark sites, or districts which are significant in the history, architecture, archaeology, or culture of this state, its communities, or the nation.~~

Sec. 14. NEW SECTION. 16.4A Legislative findings — agricultural development.

The general assembly finds and declares all of the following:

1. There exists a serious problem in this state regarding the ability of nonestablished farmers to acquire agricultural land and agricultural improvements and depreciable agricultural property in order to enter farming.

2. This barrier to entry into farming is conducive to consolidation of acreage of agricultural land with fewer individuals resulting in a grave threat to the traditional family farm.

3. These conditions result in a loss in population, unemployment, and a movement of persons from rural communities to urban areas accompanied by added costs to communities for creation of new public facilities and services.

4. One major cause of this condition has been recurrent shortages of funds in private channels and the high interest cost of borrowing.

5. These shortages and costs have made the sale and purchase of agricultural land to beginning farmers a virtual impossibility in many parts of the state.

6. The ordinary operations of private enterprise have not in the past corrected these conditions.

7. A stable supply of adequate funds for agricultural financing is required to encourage beginning farmers in an orderly and sustained manner and to reduce the problems described in this section.

8. Article IX, 2nd subarticle, section 3, of the Constitution of the State of Iowa requires that, “The General Assembly shall encourage, by all suitable means, the promotion of intellectual, scientific, moral, and agricultural improvement,” and agricultural improvement and the public good are served by a policy of facilitating access to capital by beginning farmers unable to obtain capital elsewhere in order to preserve, encourage, and protect the family farm which has been the economic, political, and social backbone of rural Iowa.

9. It is necessary to create a program to encourage ownership of farms by beginning farmers by providing purchase money loans to beginning farmers who are not able to obtain adequate capital elsewhere to provide such funds and to lower costs through the use of public financing.

10. There exists a serious problem in this state regarding the ability of farmers to obtain affordable operating loans for reasonable and necessary expenses and cash flow requirements of farming.

11. Farming is one of the principal pursuits of the inhabitants of this state. Many other industries and pursuits, in turn, are wholly dependent upon farming.

12. The inability of farmers to obtain affordable operating loans is conducive to a general decline of the economy in this state.

13. A serious problem continues to exist in this state regarding the ability of agricultural producers to obtain, retain, restructure, or service loans or other financing on a reasonable and affordable basis for operating expenses, cash flow requirements, and capital asset acquisition or maintenance.

14. Because the Iowa economy is dependent upon the production and marketing of agricultural produce, the inability of agricultural producers to obtain, retain, restructure, or service loans or other financing on a reasonable and an affordable basis for operating expenses, cash flow requirements, or capital asset acquisition or maintenance contributes to a general decline of the state’s economy.

Sec. 15. NEW SECTION. 16.4B Guiding principles — agricultural development.

In the performance of its duties, implementation of its powers, and the selection of specific programs and projects to receive its assistance under subchapter VIII, the authority shall be guided by the following precatory principles:

1. The authority shall not become an owner of real or depreciable property, except on a temporary basis where necessary in order to implement its programs, to protect its investments by means of foreclosure or other means, or to facilitate transfer of real or depreciable property for the use of beginning farmers.

2. The authority shall exercise diligence and care in selection of projects to receive its assistance and shall apply customary and acceptable business and lending standards in selection and subsequent implementation of the projects. The authority may delegate primary responsibility for determination and implementation of the projects to any federal governmental agency which assumes any obligation to repay the loan, either directly or by insurance or guaranty.

3. The authority shall develop programs for providing financial assistance to agricultural producers in this state.

Sec. 16. NEW SECTION. 16.4C Legislative findings — title guaranty.

The general assembly finds and declares that the abstract attorney’s title opinion system promotes land title stability for determining the marketability of land titles and is a public purpose. A public purpose is served by providing, as an adjunct to the abstract attorney’s title opinion system, a low-cost mechanism to provide for additional guaranties of real property titles in Iowa. The title guaranties facilitate mortgage lenders’ participation in the secondary market and add to the integrity of the land-title transfer system in the state.

Sec. 17. NEW SECTION. 16.4D Legislative findings — economic development.

The general assembly finds and declares all of the following:

1. Economic development and expansion of business, industry, and farming in the state is dependent upon the availability of financing of the development and expansion at affordable interest rates.

2. The pooling of private financing enhances the marketability of the obligations involved and increases access to other state, regional, and national credit markets.

3. The creation of an economic development program as provided in section 16.102 will make the pooling of private financing available to small businesses, farmers, agricultural landowners and operators, and commercial, industrial, and other business enterprises at favorable interest rates with reduced marketing costs.

Sec. 18. Section 16.5, subsection 1, paragraph p, Code 2014, is amended to read as follows:

p. Through the Iowa title guaranty division, make and issue title guaranties on Iowa real property in a form acceptable to the secondary market, to fix and collect the charges for the guaranties and to procure reinsurance against any loss in connection with the guaranties.

Sec. 19. Section 16.5C, subsections 6 and 8, Code 2014, are amended to read as follows:

6. Renegotiate a mortgage loan or loan to a ~~mortgage lender~~ lending institution in default; waive a default or consent to the modification of the terms of a mortgage loan or a loan to a ~~mortgage lender~~ lending institution; forgive or forbear all or part of a mortgage loan or a loan to a ~~mortgage lender~~ lending institution; and commence, prosecute, and enforce a judgment in any action, including but not limited to a foreclosure action, to protect or enforce any right conferred upon the authority by law, mortgage loan agreement, contract, or other agreement, and in connection with any such action, bid for and purchase the property or acquire or take possession of it, complete, administer, and pay the principal of and interest on any obligations incurred in connection with the property, and dispose of and otherwise deal with the property in a manner as the authority deems advisable to protect its interests.

8. Purchase, and make advance commitments to purchase, residential mortgage loans from ~~mortgage lenders~~ lending institutions at prices and upon terms and conditions it determines consistent with its goals and legislative findings. However, the total purchase price for all residential mortgage loans which the authority commits to purchase from a ~~mortgage lender~~ lending institution at any one time shall not exceed the total of the unpaid principal balances of the residential mortgage loans purchased. ~~Mortgage lenders~~ Lending institutions are authorized to sell residential mortgage loans to the authority in accordance with this section and the rules of the authority. The authority may charge a ~~mortgage lender~~ lending institution a commitment fee or other fees as set by rule as a condition for the authority purchasing residential mortgage loans.

Sec. 20. **NEW SECTION. 16.5D Specific powers and duties — agricultural development.**

The authority has all of the general and specific powers needed to carry out its purposes and duties as provided in this subchapter and to exercise its specific powers under subchapter VII.

Sec. 21. Section 16.7, Code 2014, is amended to read as follows:

16.7 Annual report.

1. The authority shall submit to the governor and to the general assembly, not later than January 15 each year, ~~a~~ an annual report.

2. The complete annual report shall contain at least three parts which include all of the following:

a. A general description of the authority setting forth:

~~a.~~ (1) Its operations and accomplishments.

~~b.~~ (2) Its receipts and expenditures during the fiscal year, in accordance with the classifications it establishes for its operating and capital accounts.

~~c.~~ (3) Its assets and liabilities at the end of its fiscal year and the status of reserve, special, and other funds.

~~d.~~ (4) A schedule of its bonds and notes outstanding at the end of its fiscal year, together with a statement of the amounts redeemed and issued during its fiscal year.

- e. ~~(5)~~ A statement of its proposed and projected activities.
- f. ~~(6)~~ Recommendations to the general assembly, as it deems necessary.
- g. ~~An analysis of current housing needs in the state.~~

~~2. The annual report shall identify performance~~

~~(7) Performance goals of the authority, and clearly indicate indicating the extent of progress during the reporting period, in attaining the goals.~~

~~b. A summary of housing programs administered under this chapter. The summary shall include an analysis of current housing needs in this state. Where possible, results shall be expressed in terms of housing units.~~

~~c. A summary of agricultural development programs administered under subchapter VIII. Where possible, findings and results shall be expressed in terms of number of loans, tax credits, participating qualified beginning farmers, and acres of agricultural land, including by county.~~

Sec. 22. Section 16.9, Code 2014, is amended by striking the section and inserting in lieu thereof the following:

16.9 Nondiscrimination and affirmative action.

In administering its programs under this chapter, the authority shall comply with all applicable state and federal laws relating to nondiscrimination and affirmative action.

Sec. 23. NEW SECTION. **16.11 Assistance by state officers, agencies, and departments.**

State officers and state departments and agencies may render services to the authority within their respective functions as requested by the authority.

Sec. 24. NEW SECTION. **16.13 Conflicts of interest.**

1. As used in this section, “*member*” means each individual appointed to any of the following:

a. The board of directors of the authority created pursuant to section 16.2.

b. The board of directors of the agricultural development division created pursuant to section 16.2C.

2. a. If a member or employee of the authority other than the executive director of the authority has an interest, either direct or indirect, in a contract to which the authority is, or is to be, a party, or in a mortgage lender requesting a loan from, or offering to sell mortgage loans to, the authority, the interest shall be disclosed to the authority in writing and shall be set forth in the minutes of the authority. The member or employee having the interest shall not participate in any action of the authority with respect to that contract or mortgage lender.

b. A violation of a provision of this subsection is misconduct in office under section 721.2. However, a resolution of the authority is not invalid because of a vote cast by a member in violation of this subsection unless the vote was decisive in the passage of the resolution.

c. For the purposes of this subsection, “*action of the authority with respect to that contract or mortgage lender*” means only an action directly affecting a separate contract or mortgage lender, and does not include an action which benefits the general public or which affects all or a substantial portion of the contracts or mortgage lenders included in a program of the authority.

3. Nothing in this section shall be deemed to limit the right of a member, officer, or employee of the authority to acquire an interest in bonds or notes of the authority or to limit the right of a member, officer, or employee other than the executive director to have an interest in a financial institution, including a lending institution, in which the funds of the authority are, or are to be, deposited or which is, or is to be, acting as trustee or paying agent under a trust indenture to which the authority is a party.

4. The executive director shall not have an interest in a financial institution, including a lending institution, in which the funds of the authority are, or are to be, deposited or which is, or is to be, acting as trustee or paying agent under a trust indenture to which the authority is a party. The executive director shall not receive, in addition to fixed salary or compensation, any money or valuable thing, either directly or indirectly, or through any substantial interest in any other corporation or business unit, for negotiating, procuring, recommending, or aiding in any purchase or sale of property, or loan, made by the authority,

nor shall the executive director be pecuniarily interested, either as principal, coprincipal, agent, or beneficiary, either directly or indirectly, or through any substantial interest in any other corporation or business unit, in any such purchase, sale, or loan.

Sec. 25. NEW SECTION. **16.16 Liability.**

1. A member, as defined in section 16.13, or a person acting on behalf of the authority while acting within the scope of the member's or person's agency or employment, is not subject to personal liability resulting from carrying out the powers and duties in this chapter.

2. The United States and the secretary of agriculture of the United States are not subject to liability by virtue of the transfer of the assets to the authority under this chapter.

3. The treasurer of state shall not be subject to personal liability resulting from carrying out the powers and duties of the authority or the treasurer of state, as applicable, in subchapter X, part 15.

Sec. 26. NEW SECTION. **16.17 Rules.**

1. The authority shall adopt all rules necessary to administer this chapter.

2. The authority may establish by rule further definitions applicable to this chapter, and clarification of the definitions in this chapter, as it deems convenient and necessary to carry out the public purposes of this chapter including all the following:

a. Any rules necessary to assure eligibility for funds available under federal housing laws, or to assure compliance with federal tax laws relating to the issuance of tax exempt bonds pursuant to the Internal Revenue Code or relating to the allowance of low-income credits under Internal Revenue Code §42.

b. Any rule as necessary to assure eligibility for funds, insurance, or guaranties available under federal laws and to carry out the public purposes of subchapter VIII.

3. The authority may adopt rules pursuant to chapter 17A relating to the purchase and sale of residential mortgage loans and the sale of mortgage-backed securities.

Sec. 27. NEW SECTION. **16.18 Inconsistent provisions.**

This chapter takes precedence over any conflicting provisions contained in section 535.8, subsection 2, with respect to the use or enforcement of a due-on-sale or similar clause in a mortgage loan agreement, and takes precedence over any conflicting provisions contained in laws enacted after July 1, 1981, with respect to the use or enforcement of a due-on-sale or similar clause in a mortgage loan agreement unless those laws expressly provide that they take precedence over this chapter.

Sec. 28. NEW SECTION. **16.19 Liberal interpretation.**

This chapter, being necessary for the welfare of this state and its inhabitants, shall be liberally construed to effect its purposes.

Sec. 29. NEW SECTION. **16.22 Application of funds from sales of obligations.**

All moneys received by or on behalf of the authority, whether as proceeds from the sale of obligations or as revenues, are trust funds to be held and applied solely for the purposes specified in the appropriation, bond resolution, or other document authorizing receipt of the moneys by the authority. A person with which the moneys are deposited shall act as trustee of the moneys and shall hold and apply the moneys for the purposes specified in this chapter subject to limitations specified in this chapter and in the bond resolution authorizing the issuance of the obligations.

Sec. 30. Section 16.26, subsection 4, paragraph a, Code 2014, is amended to read as follows:

a. State the date and series of the issue, ~~be consecutively numbered,~~ and state ~~on their face~~ that they are payable both as to principal and interest solely out of the assets of the authority and do not constitute an indebtedness of this state or any political subdivision of this state other than the authority within the meaning of any constitutional or statutory debt limit.

Sec. 31. Section 16.26, subsections 5 and 6, Code 2014, are amended to read as follows:

5. The authority may issue its bonds for the purpose of refunding any bonds or notes of the authority then outstanding, including the payment of any redemption premiums thereon and any interest accrued or to accrue to the date of redemption of the outstanding bonds or notes. Until the proceeds of bonds issued for the purpose of refunding outstanding bonds or notes are applied to the purchase or retirement of outstanding bonds or notes or the redemption of outstanding bonds or notes, the proceeds may be placed in escrow and be invested and reinvested in accordance with the provisions of this chapter. The interest, income, and profits earned or realized on an investment may also be applied to the payment of the outstanding bonds or notes to be refunded by purchase, retirement, or redemption. After the terms of the escrow have been fully satisfied and carried out, any balance of proceeds and interest earned or realized on the investments may be returned to the authority for use by it in any lawful manner. All refunding bonds shall be issued and secured and subject to the provisions of this chapter in the same manner and to the same extent as other bonds issued pursuant to this chapter.

6. The authority may issue negotiable bond anticipation notes and may renew them from time to time but the maximum maturity of the notes, including renewals, shall not exceed ten years from the date of issue of the original notes. ~~Notes~~ Bond anticipation notes are payable from any available moneys of the authority not otherwise pledged, or from the proceeds of the sale of bonds of the authority in anticipation of which the bond anticipation notes were issued. ~~Notes~~ Bond anticipation notes may be issued for any corporate purpose of the authority. ~~Notes~~ Bond anticipation notes shall be issued in the same manner as bonds, and bond anticipation notes, and the resolution authorizing them may contain any provisions, conditions, or limitations, not inconsistent with the provisions of this subsection, which the bonds or a bond resolution of the authority may contain. ~~Notes~~ Bond anticipation notes may be sold at public or private sale. In case of default on its bond anticipation notes or violation of any obligations of the authority to the noteholders, the noteholders shall have all the remedies provided in this chapter for bondholders. ~~Notes~~ Bond anticipation notes shall be as fully negotiable as bonds of the authority.

Sec. 32. NEW SECTION. 16.27A Powers relating to loans.

Subject to any agreement with bondholders or noteholders, the authority may renegotiate a mortgage or secured loan or a loan to a lending institution in default, waive a default or consent to the modification of the terms of a mortgage or secured loan or a loan to a lending institution, forgive or forbear all or part of a mortgage or secured loan or a loan to a lending institution, and commence, prosecute, and enforce a judgment in any action, including but not limited to a foreclosure action, to protect or enforce any right conferred upon it by law, mortgage or secured loan agreement, contract or other agreement, and in connection with any action, bid for and purchase the property or acquire or take possession of it, complete, administer, pay the principal of and interest on any obligations incurred in connection with the property, and dispose of and otherwise deal with the property in a manner the authority deems advisable to protect its interests.

Sec. 33. NEW SECTION. 16.29 Agreement of the state.

The state pledges and agrees with the holders of any bonds or notes that the state will not limit or alter the rights vested in the authority to fulfill the terms of agreements made with the holders or in any way to impair the rights and remedies of the holders until the bonds or notes together with the interest on them, plus interest on unpaid installments of interest, and all costs and expenses in connection with an action by or on behalf of the holders are fully met and discharged. The authority may include this pledge and agreement of the state in any agreement with the holders of bonds or notes.

Sec. 34. NEW SECTION. 16.32 Surplus moneys — loan and grant fund.

1. Moneys declared by the authority to be surplus moneys which are not required to service bonds and notes issued by the authority, to pay administrative expenses of the authority, or to accumulate necessary operating or loss reserves, shall be used by the

authority to provide grants, loans, subsidies, and services or assistance through programs authorized in this chapter.

2. The authority may establish a loan and grant fund which may be comprised of the proceeds of appropriations, grants, contributions, surplus moneys transferred as provided in this section, and repayment of authority loans made from such fund.

Sec. 35. NEW SECTION. 16.34A Special definition.

As used in this subchapter, unless the context otherwise requires, “*state housing credit ceiling*” means the state housing credit ceiling as defined in Internal Revenue Code §42(h)(3)(C).

Sec. 36. NEW SECTION. 16.35 State housing credit ceiling allocation.

1. The authority is designated the housing credit agency for the allowance of low-income housing credits under the state housing credit ceiling.

2. The authority shall adopt rules and allocation procedures which will ensure the maximum use of available tax credits in order to encourage development of low-income housing in the state. The authority shall consider the following factors in the adoption and application of the allocation rules:

- a. Timeliness of the application.
- b. Location of the proposed housing project.
- c. Relative need in the proposed area for low-income housing.
- d. Availability of low-income housing in the proposed area.
- e. Economic feasibility of the proposed project.
- f. Ability of the applicant to proceed to completion of the project in the calendar year for which the credit is sought.

3. The authority shall adopt rules specifying the application procedure and the allowance of low-income housing credits under the state housing credit ceiling.

Sec. 37. NEW SECTION. 16.36 Participation in federal housing assistance payments program.

The authority shall participate in the housing assistance payments program under section 8 of the United States Housing Act of 1937, as amended by §201 of the Housing and Community Development Act of 1974, Pub. L. No. 93-383, codified at 42 U.S.C. §1437 et seq.

Sec. 38. NEW SECTION. 16.38 Loans to lending institutions.

1. The authority may make, and contract to make, loans to lending institutions on terms and conditions as the authority determines are reasonably related to protecting the security of the authority’s investment and to implementing the purposes of this chapter, and subject to this section. All lending institutions are authorized to borrow from the authority in accordance with the provisions of this section and the rules of the authority.

2. The authority shall require as a condition of each loan to a lending institution that the lending institution, within a reasonable period after receipt of the loan proceeds as the authority prescribes by rule, shall have entered into written commitments to make, and, within a reasonable period thereafter as the authority prescribes by rule, shall have disbursed the loan proceeds in new mortgage loans to low or moderate income families in an aggregate principal amount equal to the amount of the loan. New mortgage loans shall have terms and conditions as the authority prescribes by rules which are reasonably related to implementing the purposes of this chapter.

3. The authority shall require the submission to the authority by each lending institution to which the authority has made a loan, of evidence satisfactory to the authority of the making of new mortgage loans to low or moderate income families as required by this section, and in that connection may, through its members, employees, or agents, inspect the books and records of a lending institution.

4. Compliance by a lending institution with the terms of its agreement with the authority with respect to the making of new mortgage loans to low or moderate income families may be enforced by decree of any district court of this state. The authority may require as a condition of a loan to a national banking association or a federally chartered savings and loan association, the consent of the association to the jurisdiction of courts of this state over

any such proceeding. The authority may also require, as a condition of a loan to a lending institution, agreement by the lending institution to the payment of penalties to the authority for violation by the lending institution of its agreement with the authority, and the penalties shall be recoverable at the suit of the authority.

5. The authority shall require that each lending institution receiving a loan pursuant to this section shall issue and deliver to the authority an evidence of its indebtedness to the authority which shall constitute a general obligation of the lending institution and shall bear a date, mature at a time, be subject to prepayment, and contain other provisions consistent with this section and reasonably related to protecting the security of the authority's investment, as the authority determines.

6. Notwithstanding any other provision of this section to the contrary, the interest rate and other terms of loans to lending institutions made from the proceeds of an issue of bonds or notes of the authority shall be at least sufficient to assure the payment of the bonds or notes and the interest on them as they become due.

7. The authority shall require that loans to lending institutions are additionally secured as to payment of both principal and interest by a pledge of and lien upon collateral security by special escrow funds or other forms of guaranty and in such amounts and forms as the authority shall by resolution determine to be necessary to assure the payment of the loans and the interest thereon as they become due. Collateral security shall consist of direct obligations of, or obligations guaranteed by, the United States or one of its agencies, obligations satisfactory to the authority which are issued by other federal agencies, direct obligations of or obligations guaranteed by a state or a political subdivision of a state, or investment quality obligations approved by the authority.

8. The authority may require that collateral for loans be deposited with a bank, trust company, or other financial institution acceptable to the authority located in this state and designated by the authority as custodian. In the absence of such a requirement, each lending institution shall enter into an agreement with the authority containing provisions as the authority deems necessary to adequately identify and maintain the collateral, service the collateral, and require the lending institution to hold the collateral as an agent for the authority and be accountable to the authority as the trustee of an express trust for the application and disposition of the collateral and the income from it. The authority may also establish additional requirements as the authority deems necessary with respect to the pledging, assigning, setting aside, or holding of collateral and the making of substitutions for it or additions to it and the disposition of income and receipts from it.

9. The authority may require as a condition of loans to lending institutions, any representations and warranties the authority determines are necessary to secure the loans and carry out the purposes of this section.

10. If a provision of this section is inconsistent with a provision of law of this state governing lending institutions, the provision of this section controls for the purposes of this section.

Sec. 39. NEW SECTION. 16.39 Purchase of mortgage loans.

1. The authority may purchase, and make advance commitments to purchase, mortgage loans from lending institutions at prices and upon terms and conditions as the authority determines subject to this section. However, the total purchase price for all mortgage loans which the authority commits to purchase from a lending institution at any one time shall not exceed the total of the unpaid principal balances of the mortgage loans purchased. Lending institutions are authorized to sell mortgage loans to the authority in accordance with the provisions of this section and the rules of the authority.

2. The authority shall require as a condition of purchase of mortgage loans from lending institutions that the lending institutions, within a reasonable period after receipt of the purchase price as the authority prescribes by rule, shall enter into written commitments to loan and, within a reasonable period thereafter as the authority prescribes by rule, shall loan an amount equal to the entire purchase price of the mortgage loans, on new mortgage loans to low or moderate income families or certify that mortgage loans purchased are mortgage loans made to low or moderate income families. New mortgage loans to be made by lending institutions shall have terms and conditions as the authority prescribes by rule. The authority may make a commitment to purchase mortgage loans from lending institutions in advance

of the time such loans are made by lending institutions. The authority shall require as a condition of such commitment that lending institutions certify in writing that all mortgage loans represented by the commitment will be made to low or moderate income families, and that other authority specifications will be complied with.

3. The authority shall require the submission to the authority by each lending institution from which the authority has purchased mortgages, of evidence satisfactory to the authority of the making of new mortgage loans to low or moderate income families as required by this section and in that connection may, through its members, employees, or agents, inspect the books and records of a lending institution.

4. Compliance by a lending institution with the terms of its agreement with the authority with respect to the making of new mortgage loans to low or moderate income families may be enforced by decree of any district court of this state. The authority may require as a condition of purchase of mortgage loans from any national banking association or federally chartered savings and loan association, the consent of the association to the jurisdiction of courts of this state over any such proceeding. The authority may also require as a condition of the authority's purchase of mortgage loans from a lending institution, agreement by the lending institution to the payment of penalties to the authority for violation by the lending institution of its agreement with the authority, and the penalties shall be recoverable at the suit of the authority.

5. The authority may require as a condition of purchase of a mortgage loan from a lending institution that the lending institution represent and warrant to the authority that:

a. The unpaid principal balance of the mortgage loan and the interest rate on it have been accurately stated to the authority.

b. The amount of the unpaid principal balance is justly due and owing.

c. The lending institution has no notice of the existence of any counterclaim, offset, or defense asserted by the mortgagor or the mortgagor's successor in interest.

d. The mortgage loan is evidenced by a bond or promissory note and a mortgage which has been properly recorded with the appropriate public official.

e. The mortgage constitutes a valid first lien on the real property described to the authority subject only to real property taxes not yet due, installments of assessments not yet due, and easements and restrictions of record which do not adversely affect, to a material degree, the use or value of the real property or improvements on it.

f. The mortgagor is not now in default in the payment of any installment of principal or interest, escrow funds, or real property taxes, or otherwise in the performance of obligations under the mortgage documents and has not to the knowledge of the lending institution been in default in the performance of any obligation under the mortgage for a period of longer than sixty days during the life of the mortgage.

g. The improvements to the mortgaged real property are covered by a valid and subsisting policy of insurance issued by a company authorized to issue such policies in this state and providing fire and extended coverage in amounts as the authority prescribes by rule.

h. The mortgage loan meets the prevailing investment quality standards for mortgage loans in this state.

6. A lending institution is liable to the authority for damages suffered by the authority by reason of the untruth of a representation or the breach of a warranty and, in the event that a representation proves to be untrue when made or in the event of a breach of warranty, the lending institution shall, at the option of the authority, repurchase the mortgage loan for the original purchase price adjusted for amounts subsequently paid on it, as the authority determines.

7. The authority shall require the recording of an assignment of a mortgage loan purchased by the authority from a lending institution and shall not be required to notify the mortgagor of the authority's purchase of the mortgage loan. The authority shall not be required to inspect or take possession of the mortgage documents if the mortgage lender from which the mortgage loan is purchased by the authority enters into a contract to service the mortgage loan and account to the authority for it.

8. If a provision of this section is inconsistent with another provision of law of this state governing lending institutions, the provision of this section controls for the purposes of this section.

Sec. 40. Section 16.40, subsection 3, Code 2014, is amended to read as follows:

3. The authority may use moneys in the fund to provide financial assistance to a housing sponsor or an individual in the form of a loan, loan ~~guarantee~~ guaranty, grant, or interest subsidy, or by other means under the general powers of the authority.

Sec. 41. NEW SECTION. **16.46 Senior living revolving loan program fund.**

1. A senior living revolving loan program fund is created within the authority. The moneys in the senior living revolving loan program fund shall be used by the authority for the development and operation of a revolving loan program to provide financing to construct affordable assisted living and service-enriched affordable housing for seniors and persons with disabilities, including through new construction or acquisition and rehabilitation.

2. Moneys transferred by the authority for deposit in the senior living revolving loan program fund, moneys appropriated to the senior living revolving loan program, and any other moneys available to and obtained or accepted by the authority for placement in the senior living revolving loan program fund shall be deposited in the fund. Additionally, payment of interest, recaptures of awards, and other repayments to the senior living revolving loan program fund shall be deposited in the fund. Notwithstanding section 12C.7, subsection 2, interest or earnings on moneys in the senior living revolving loan program fund shall be credited to the fund. Notwithstanding section 8.33, moneys that remain unencumbered or unobligated at the end of the fiscal year shall not revert but shall remain available for the same purpose in the succeeding fiscal year.

3. The authority shall annually allocate moneys available in the senior living revolving loan program fund for the development of affordable assisted living and service-enriched affordable housing for seniors and persons with disabilities. The authority shall develop a joint application process for the allocation of federal low-income housing tax credits and funds available under this section. Moneys allocated to such developments may be in the form of loans, grants, or a combination of loans and grants.

Sec. 42. NEW SECTION. **16.47 Home and community-based services revolving loan program fund.**

1. A home and community-based services revolving loan program fund is created within the authority to further the goals specified in section 231.3, adult day services, respite services, congregate meals, health and wellness, health screening, and nutritional assessments. The moneys in the home and community-based services revolving loan program fund shall be used by the authority for the development and operation of a revolving loan program to develop and expand facilities and infrastructure that provide adult day services, respite services, congregate meals, and programming space for health and wellness, health screening, and nutritional assessments that address the needs of persons with low incomes.

2. Moneys transferred by the authority for deposit in the home and community-based services revolving loan program fund, moneys appropriated to the home and community-based services revolving loan program, and any other moneys available to and obtained or accepted by the authority for placement in the home and community-based services revolving loan program fund shall be deposited in the fund. Additionally, payment of interest, recaptures of awards, and other repayments to the home and community-based services revolving loan program fund shall be deposited in the fund. Notwithstanding section 12C.7, subsection 2, interest or earnings on moneys in the home and community-based services revolving loan program fund shall be credited to the fund. Notwithstanding section 8.33, moneys that remain unencumbered or unobligated at the end of the fiscal year shall not revert but shall remain available for the same purpose in the succeeding fiscal year.

3. The authority, in cooperation with the department on aging, shall annually allocate moneys available in the home and community-based services revolving loan program fund to develop and expand facilities and infrastructure that provide adult day services, respite services, congregate meals, and programming space for health and wellness, health screening, and nutritional assessments that address the needs of persons with low incomes.

Sec. 43. NEW SECTION. **16.48 Transitional housing revolving loan program fund.**

1. A transitional housing revolving loan program fund is created within the authority to further the availability of affordable housing for parents that are reuniting with their children while completing or participating in substance abuse treatment. The moneys in the fund are annually appropriated to the authority to be used for the development and operation of a revolving loan program to provide financing to construct affordable transitional housing, including through new construction or acquisition and rehabilitation of existing housing. The housing provided shall be geographically located in close proximity to licensed substance abuse treatment programs. Preference in funding shall be given to projects that reunite mothers with the mothers' children.

2. Moneys transferred by the authority for deposit in the transitional housing revolving loan program fund, moneys appropriated to the transitional housing revolving loan program, and any other moneys available to and obtained or accepted by the authority for placement in the fund shall be deposited in the fund. Additionally, payment of interest, recaptures of awards, and other repayments to the transitional housing revolving loan program fund shall be credited to the fund. Notwithstanding section 12C.7, subsection 2, interest or earnings on moneys in the transitional housing revolving loan program fund shall be credited to the fund. Notwithstanding section 8.33, moneys that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for the same purpose in the succeeding fiscal year.

3. The authority shall annually allocate moneys available in the transitional housing revolving loan program fund for the development of affordable transitional housing for parents that are reuniting with the parents' children while completing or participating in substance abuse treatment. The authority shall develop a joint application process for the allocation of federal low-income housing tax credits and the funds available under this section. Moneys allocated to such projects may be in the form of loans, grants, or a combination of loans and grants.

Sec. 44. NEW SECTION. 16.49 Community housing and services for persons with disabilities revolving loan program fund.

1. A community housing and services for persons with disabilities revolving loan program fund is created within the authority to further the availability of affordable housing and supportive services for Medicaid waiver-eligible individuals with behaviors that provide significant barriers to accessing traditional rental and supportive services opportunities. The moneys in the fund are annually appropriated to the authority to be used for the development and operation of a revolving loan program to provide financing to construct affordable permanent supportive housing or develop infrastructure in which to provide supportive services, including through new construction, acquisition and rehabilitation of existing housing or infrastructure, or conversion or adaptive reuse.

2. Moneys transferred by the authority for deposit in the community housing and services for persons with disabilities revolving loan program fund, moneys appropriated to the community housing and services for persons with disabilities revolving loan program, and any other moneys available to and obtained or accepted by the authority for placement in the fund shall be credited to the fund. Additionally, payment of interest, recaptures of awards, and other repayments to the community housing and services for persons with disabilities revolving loan program fund shall be credited to the fund. Notwithstanding section 12C.7, subsection 2, interest or earnings on moneys in the fund shall be credited to the fund. Notwithstanding section 8.33, moneys credited to the fund from any other fund that remain unencumbered or unobligated at the close of the fiscal year shall not revert to the other fund.

3. *a.* The authority shall annually allocate moneys available in the fund for the development of permanent supportive housing for Medicaid waiver-eligible individuals. The authority shall develop a joint application process for the allocation of United States housing and urban development HOME investment partnerships program funding and the funds available under this section. Moneys allocated to such projects may be in the form of loans, forgivable loans, or a combination of loans and forgivable loans.

b. The authority shall annually allocate moneys available in the fund for the development of infrastructure in which to provide supportive services for Medicaid waiver-eligible individuals who meet the psychiatric medical institution for children level of care. Moneys allocated to

such projects may be in the form of loans, forgivable loans, or a combination of loans and forgivable loans.

4. *a.* A project shall demonstrate written approval of the project by the department of human services to the authority prior to application for funding under this section.

b. In order to be approved by the department of human services for application for funding for development of permanent supportive housing under this section, a project shall include all of the following components:

(1) Provision of services to any of the following Medicaid waiver-eligible individuals:

(a) Individuals who are currently underserved in community placements, including individuals who are physically aggressive or have behaviors that are difficult to manage or individuals who meet the psychiatric medical institution for children level of care.

(b) Individuals who are currently residing in out-of-state facilities.

(c) Individuals who are currently receiving care in a licensed health care facility.

(2) A plan to provide each individual with crisis stabilization services to ensure that the individual's behavioral issues are appropriately addressed by the provider.

(3) Policies and procedures that prohibit discharge of the individual from the waiver services provided by the project provider unless an alternative placement that is acceptable to the client or the client's guardian is identified.

c. In order to be approved by the department of human services for application for funding for development of infrastructure in which to provide supportive services under this section, a project shall include all of the following components:

(1) Provision of services to Medicaid waiver-eligible individuals who meet the psychiatric medical institution for children level of care.

(2) Policies and procedures that prohibit discharge of the individual from the waiver services provided by the project provider unless an alternative placement that is acceptable to the client or the client's guardian is identified.

d. Housing provided through a project under this section is exempt from the requirements of chapter 135O.

Sec. 45. NEW SECTION. 16.50 Workforce housing assistance grant fund.

1. A workforce housing assistance grant fund is created under the control of the authority. The fund shall consist of appropriations made to the fund. The fund shall be separate from the general fund of the state and the balance in the fund shall not be considered part of the balance of the general fund of the state. However, the fund shall be considered a special account for the purposes of section 8.53, relating to generally accepted accounting principles.

2. Notwithstanding section 12C.7, subsection 2, interest or earnings on moneys in the fund shall be credited to the fund.

3. *a.* Moneys in the fund in a fiscal year are appropriated to the authority to be used for grants for projects that create workforce housing or for projects that include adaptive reuse of buildings for workforce housing. For purposes of this section, "*workforce housing*" means housing that is affordable for a household whose income does not exceed one hundred twenty percent of the median income for the area.

b. Priority shall be given to the following types of projects:

(1) Projects that are eligible for historic preservation and cultural and entertainment district tax credits under section 404A.1.

(2) Projects for the construction of new single-family dwellings that incorporate one or more energy-efficient measures. The authority shall by rule identify the types of energy-efficient measures that will qualify a project for priority under this subparagraph.

(3) Projects that utilize new markets tax credits, established under the federal Community Renewal Tax Relief Act of 2000, Pub. L. No. 106-554, 114 Stat. 2763A, and undertaken by a qualified community development entity, as defined in the federal Act.

(4) Projects that are located in an area where other state funding has been used to support the creation of new jobs.

c. In any fiscal year, an area shall not receive grants totaling more than twenty-five percent of the moneys expended from the fund in that fiscal year. For purposes of this paragraph, "*area*" means the same area used to determine the median income under paragraph "a".

4. Annually, on or before January 15 of each year, the authority shall report to the legislative services agency and the department of management the status of all projects that received moneys from the workforce housing assistance grant fund. The report shall include a description of each project, the progress of work completed, the total estimated cost of each project, a list of all revenue sources being used to fund each project, the amount of funds expended, the amount of funds obligated, and the date each project was completed or an estimated completion date of each project, where applicable.

5. Payment of moneys from appropriations from the fund shall be made in a manner that does not adversely affect the tax exempt status of any outstanding bonds issued by the treasurer of state pursuant to section 12.87.

Sec. 46. NEW SECTION. 16.56 Jumpstart housing assistance program.

1. As used in this section, unless the context otherwise requires:

a. “*Disaster-affected home*” means a primary residence that was destroyed or damaged due to a natural disaster occurring after May 24, 2008, and before August 14, 2008.

b. “*Local government participant*” means the cities of Ames, Cedar Falls, Cedar Rapids, Council Bluffs, Davenport, Des Moines, Dubuque, Iowa City, Waterloo, and West Des Moines; a council of governments whose territory includes at least one county that was declared a disaster area by the president of the United States after May 24, 2008, and before August 14, 2008; and any county that is not part of any council of governments and was declared a disaster area by the president of the United States after May 24, 2008, and before August 14, 2008.

2. The authority shall establish and administer a jumpstart housing assistance program. Under the program, the authority shall provide grants to local government participants for purposes of distributing the moneys to eligible residents for eligible purposes which relate to disaster-affected homes.

3. An eligible resident is a person residing in a disaster-affected home who is the owner of record of a right, title, or interest in the disaster-affected home and who has been approved by the federal emergency management agency for housing assistance. An eligible resident must have a family income equal to or less than one hundred fifty percent of the area median family income.

4. Eligible purposes include forgivable loans for down payment assistance, emergency housing repair or rehabilitation, and interim mortgage assistance. An eligible resident who receives a forgivable loan may also receive energy efficiency assistance which shall be added to the principal of the forgivable loan.

5. A local government participant may retain a portion of the grant moneys for administrative purposes as provided in a grant agreement between the authority and the local government participant.

6. Any money paid to a local government participant by an eligible resident shall be remitted to the authority for deposit in the housing assistance fund created in section 16.40.

7. As determined by the authority, unused or unobligated moneys may be reclaimed and reallocated by the authority to other local government participants.

Sec. 47. NEW SECTION. 16.57 Residential treatment facilities.

1. The authority may issue its bonds and notes and loan the proceeds of the bonds or notes to a nonprofit corporation for the purpose of financing the acquisition or construction of residential housing or treatment facilities serving juveniles or persons with disabilities.

2. The authority may enter into a loan agreement with a nonprofit corporation for the purpose of financing the acquisition or construction of residential housing or treatment facilities serving juveniles or persons with disabilities and shall provide for payment of the loan and security for the loan as the authority deems advisable.

3. In the resolution authorizing the issuance of the bonds or notes pursuant to this section, the authority may provide that the related principal and interest are limited obligations payable solely out of the revenues derived from the debt obligation, collateral, or other security furnished by or on behalf of the nonprofit corporation, and the principal or interest does not constitute an indebtedness of the authority or a charge against the authority’s general credit or general fund.

4. The powers granted the authority under this section are in addition to the authority's other powers under this chapter. All other provisions of this chapter, except section 16.28, subsection 4, apply to bonds or notes issued pursuant to, and powers granted to the authority under this section, except to the extent the provisions are inconsistent with this section.

Sec. 48. NEW SECTION. **16.58 Definitions.**

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

1. "Agricultural assets" means agricultural land, depreciable agricultural property, crops, or livestock.
2. "Agricultural improvements" means any improvements, buildings, structures, or fixtures suitable for use in farming which are located on agricultural land.
3. "Agricultural land" means land suitable for use in farming.
4. "Agricultural producer" means a person that engages or wishes to engage or intends to engage in the business of producing and marketing agricultural produce in this state.
5. "Bankhead-Jones Farm Tenant Act" means the Act cited as 50 Stat. 522 (1937), formerly codified as 7 U.S.C. §1000 et seq., repealed by Pub. L. No. 87-128 (1961).
6. "Beginning farmer" means an individual, partnership, family farm corporation, or family farm limited liability company, with a low or moderate net worth that engages in farming or wishes to engage in farming.
7. "Beginning farmer tax credit program" means all of the following:
 - a. The agricultural assets transfer tax credit as provided in section 16.80.
 - b. The custom farming contract tax credit as provided in section 16.81.
8. "Family farm corporation" means the same as defined in section 9H.1.
9. "Family farm limited liability company" means the same as defined in section 9H.1.
10. "Farming" means the cultivation of land for the production of agricultural crops, the raising of poultry, the production of eggs, the production of milk, the production of fruit or other horticultural crops, grazing, the production of livestock, aquaculture, hydroponics, the production of forest products, or other activities designated by the authority by rules subject to chapter 17A.
11. "Low or moderate net worth" means a net worth that does not exceed the maximum allowable net worth established by the authority. The authority shall establish the maximum allowable net worth in accordance with the prices paid by farmers index as compiled by the United States department of agriculture.
12. "Production item" includes tools, machinery, or equipment principally used to produce crops or livestock.
13. "Qualified beginning farmer" means a beginning farmer who meets the requirements to participate in a beginning farmer tax credit program as provided in part 5, subpart B.

Sec. 49. NEW SECTION. **16.59 Special financing — calculations.**

A low or moderate net worth requirement provided in this subchapter applies to an individual, partnership, family farm corporation, or family farm limited liability company. The requirement as applied to each such person is calculated as follows:

1. For an individual, an aggregate net worth of the individual and the individual's spouse and minor children not greater than the low or moderate net worth.
2. For a partnership, an aggregate net worth of all partners, including each partner's net capital in the partnership, and each partner's spouse and minor children not greater than twice the low or moderate net worth. However, the aggregate net worth of each partner and that partner's spouse and minor children shall not exceed the low or moderate net worth.
3. For a family farm corporation, an aggregate net worth of all shareholders, including the value of each shareholder's share in the family farm corporation, and each shareholder's spouse and minor children not greater than twice the low or moderate net worth. However, the aggregate net worth of each shareholder and that shareholder's spouse and minor children shall not exceed the low or moderate net worth.
4. For a family farm limited liability company, an aggregate net worth of all members, including each member's ownership interest in the family farm limited liability company, and each member's spouse and minor children of not greater than the low or moderate net

worth. However, the aggregate net worth of each member and that member's spouse and minor children shall not exceed the low or moderate net worth.

Sec. 50. NEW SECTION. 16.60 Combination programs.

Programs authorized in this subchapter may be combined with any other programs authorized in this chapter or any other public or private programs.

Sec. 51. NEW SECTION. 16.62 Trust assets.

The authority shall make application to and receive from the United States secretary of agriculture, or any other proper federal official, pursuant and subject to the provisions of Pub. L. No. 81-499, 64 Stat. 152 (1950), formerly codified at 40 U.S.C. §440 et seq. (1976), all of the trust assets held by the United States in trust for the Iowa rural rehabilitation corporation now dissolved.

Sec. 52. NEW SECTION. 16.63 Agreements.

The authority may enter into agreements with the United States secretary of agriculture pursuant to Pub. L. No. 81-499 §2(f) (1950) upon terms and conditions and for periods of time as mutually agreeable, authorizing the authority to accept, administer, expend, and use in the state of Iowa all or any part of the trust assets or other funds in the state of Iowa which have been appropriated for use in carrying out the purposes of the Bankhead-Jones Farm Tenant Act and to do any and all things necessary to effectuate and carry out the purposes of such agreements.

Sec. 53. NEW SECTION. 16.64 Bonds and notes — tax exemption.

1. An action shall not be brought questioning the legality of any bonds or notes or the power of the authority to issue any bonds or notes or to the legality of any proceedings in connection with the authorization or issuance of the bonds or notes after determination by the board of the authority to proceed with the issuance of the bonds or notes sixty days from the date of publication of the notice.

2. Bonds and notes issued by the authority for purposes of financing the beginning farmer loan program provided in section 16.75 are exempt from taxation by the state, and interest earned on the bonds and notes is deductible in determining net income for purposes of the state individual and corporate income tax under divisions II and III of chapter 422.

Sec. 54. NEW SECTION. 16.70 Loans to lending institutions.

1. The authority may make and contract to make loans to lending institutions on terms and conditions the authority determines are reasonably related to protecting the security of the authority's investment and to implementing the purposes of this subchapter. Lending institutions are authorized to borrow from the authority in accordance with the provisions of this section and the rules of the authority.

2. The authority shall require as a condition of each loan to a lending institution that the lending institution, within a reasonable period after receipt of the loan proceeds as the authority prescribes by rule, shall have entered into written commitments to make and, within a reasonable period thereafter as the authority prescribes by rule, shall have disbursed the loan proceeds in new mortgage or secured loans to beginning farmers in an aggregate principal amount of not less than the amount of the loan. New mortgage or secured loans shall have terms and conditions as the authority prescribes by rules which are reasonably related to implementing the purposes of this subchapter as provided in subchapter III.

3. The authority shall require the submission by each lending institution to which the authority has made a loan, of evidence satisfactory to the authority of the making of new mortgage or secured loans to beginning farmers as required by this section, and in that connection may, through its members, employees, or agents, inspect the books and records of a lending institution.

4. Compliance by a lending institution with the terms of its agreement with the authority with respect to the making of new mortgage or secured loans to beginning farmers may be enforced by decree of any district court of this state. The authority may require as a condition of a loan to a national banking association or a federally chartered savings and loan association, the consent of the association to the jurisdiction of the courts of this state

over any enforcement proceeding. The authority may also require, as a condition of a loan to a lending institution, agreement by the lending institution to the payment of penalties to the authority for violation by the lending institution of its agreement with the authority, and the penalties shall be recoverable at the suit of the authority.

5. The authority shall require that each lending institution receiving a loan pursuant to this section shall issue and deliver to the authority evidence of its indebtedness to the authority which shall constitute a general obligation of the lending institution and shall bear a date, mature at a time, be subject to prepayment, and contain other provisions consistent with this section and reasonably related to protecting the security of the authority's investment, as the authority determines.

6. Notwithstanding any other provision of this section, the interest rate and other terms of loans to lending institutions made from the proceeds of an issue of bonds or notes of the authority shall be at least sufficient to assure the payment of the bonds or notes and the interest on them as they become due.

7. The authority may require that loans to lending institutions are additionally secured as to payment of both principal and interest by a pledge of and lien upon collateral security by special escrow funds or other forms of guaranty and in amounts and forms as the authority by resolution determines to be necessary to assure the payment of the loans and the interest as they become due. Collateral security shall consist of direct obligations of or obligations guaranteed by the United States or one of its agencies, obligations satisfactory to the authority which are issued by other federal agencies, direct obligations of or obligations guaranteed by a state or a political subdivision of a state, or investment quality obligations approved by the authority.

8. The authority may require that collateral for loans be deposited with a bank, trust company, or other financial institution acceptable to the authority located in this state and designated by the authority as custodian. In the absence of that requirement, each lending institution shall enter into an agreement with the authority containing provisions the authority deems necessary to adequately identify and maintain the collateral, service the collateral and require the lending institution to hold the collateral as an agent for the authority, and be accountable to the authority as the trustee of an express trust for the application and disposition of the collateral and the income from it. The authority may also establish additional requirements the authority deems necessary with respect to the pledging, assigning, setting aside, or holding of collateral and the making of substitutions for it or additions to it and the disposition of income and receipts from it.

9. The authority may require as a condition of loans to lending institutions any representations and warranties the authority determines are necessary to secure the loans and carry out the purposes of this section.

10. The authority may require the beginning farmer to satisfy conditions and requirements normally imposed by lending institutions in making similar loans, including but not limited to the purchase of capital stock in the federal land bank.

11. If a provision of this section is inconsistent with a provision of law of this state governing lending institutions, the provision of this section controls for the purposes of this section.

Sec. 55. NEW SECTION. 16.71 Purchase of loans.

1. The authority may purchase and make advance commitments to purchase mortgage or secured loans from lending institutions at prices and upon terms and conditions as the authority determines. However, the total purchase price for all mortgage or secured loans which the authority commits to purchase from a lending institution at any one time shall not exceed the total of the unpaid principal balances of the mortgage or secured loans purchased. Lending institutions are authorized to sell mortgage or secured loans to the authority in accordance with the provisions of this section and the rules of the authority.

2. The authority shall require as a condition of purchase of mortgage or secured loans from lending institutions that the lending institutions certify that the mortgage or secured loans purchased are loans made to beginning farmers. Mortgage or secured loans to be made by lending institutions shall have terms and conditions as the authority prescribes by rule. The authority may make a commitment to purchase mortgage or secured loans from lending institutions in advance of the time the loans are made by lending institutions. The authority

shall require as a condition of a commitment that lending institutions certify in writing that all mortgage or secured loans represented by the commitment will be made to beginning farmers and that the lending institution will comply with other authority specifications.

3. The authority shall require the submission to it by each lending institution from which the authority has purchased loans of evidence satisfactory to the authority of the making of mortgage or secured loans to beginning farmers as required by this section and in that connection may, through its members, employees, or agents, inspect the books and records of a lending institution.

4. Compliance by a lending institution with the terms of its agreement with the authority with respect to the making of mortgage or secured loans to beginning farmers may be enforced by decree of any district court of this state. The authority may require as a condition of purchase of mortgage or secured loans from any national banking association or federally chartered savings and loan association the consent of the association to the jurisdiction of the courts of this state over any enforcement proceeding. The authority may also require as a condition of the purchase of mortgage or secured loans from a lending institution agreement by the lending institution to the payment of penalties to the authority for violation by the lending institution of its agreement with the authority and the penalties shall be recoverable at the suit of the authority.

5. The authority may require as a condition of purchase of a mortgage or secured loan from a lending institution that the lending institution make representations and warranties the authority requires. A lending institution is liable to the authority for damages suffered by the authority by reason of the untruth of a representation or the breach of a warranty and, in the event that a representation proves to be untrue when made or in the event of a breach of warranty, the lending institution shall, at the option of the authority, repurchase the mortgage or secured loan for the original purchase price adjusted for amounts subsequently paid on it, as the authority determines.

6. The authority shall require the recording of an assignment of a mortgage loan purchased by the authority from a lending institution and is not required to notify the mortgagor of the authority's purchase of the mortgage loan. The authority is not required to inspect or take possession of the mortgage documents if the lending institution from which the mortgage loan is purchased enters into a contract to service the mortgage loan and account to the authority for it.

7. If a provision of this section is inconsistent with another provision of law of this state governing lending institutions, the provision of this section controls for the purposes of this section.

Sec. 56. NEW SECTION. 16.75 Beginning farmer loan program.

1. The authority shall develop a beginning farmer loan program to facilitate the acquisition of agricultural land and improvements and depreciable agricultural property by beginning farmers. The authority shall exercise the powers granted to the authority in this chapter in order to fulfill the goal of providing financial assistance to beginning farmers in the acquisition of agricultural land and agricultural improvements and depreciable agricultural property. The authority may participate in and cooperate with programs of the United States department of agriculture consolidated farm service agency, federal land bank, or any other agency or instrumentality of the federal government or with any program of any other state agency in the administration of the beginning farmer loan program and in the making of loans or purchasing of mortgage or secured loans pursuant to this subchapter.

2. The authority may participate in any federal programs designed to assist beginning farmers or in any related federal or state programs.

3. The authority shall provide in a beginning farmer loan program that a loan to or on behalf of a beginning farmer shall be provided only if the following criteria are satisfied:

a. The beginning farmer is a resident of the state.

b. The agricultural land and agricultural improvements or depreciable agricultural property the beginning farmer proposes to purchase will be located in the state.

c. The beginning farmer has sufficient education, training, or experience in the type of farming for which the beginning farmer requests the loan.

d. If the loan is for the acquisition of agricultural land, the beginning farmer has or will have access to adequate working capital, farm equipment, machinery, or livestock. If the loan is for the acquisition of depreciable agricultural property, the beginning farmer has or will have access to adequate working capital or agricultural land.

e. The beginning farmer shall materially and substantially participate in farming.

f. The agricultural land and agricultural improvements shall only be used for farming by the beginning farmer, the beginning farmer's spouse, or the beginning farmer's minor children.

g. Other criteria as the authority prescribes by rule.

4. The authority may provide in a loan made or purchased pursuant to this subchapter that the loan shall not be assumed or that any interest in the agricultural land or improvements or depreciable agricultural property may not be leased, sold, or otherwise conveyed without the authority's prior written consent, and may provide a due-on-sale clause with respect to the occurrence of any of the foregoing events without the authority's prior written consent. The authority may provide by rule the grounds for permitted assumptions of a mortgage or for the leasing, sale, or other conveyance of any interest in the agricultural land or improvements. However, the authority shall provide and state in a loan that the authority has the power to raise the interest rate of the loan to the prevailing market rate if the loan is assumed by a farmer who is already established in that field at the time of the assumption of the loan. This provision controls with respect to a loan made or purchased pursuant to this subchapter notwithstanding the provisions of chapter 535.

5. The authority may participate in any interest in any loan made or purchased pursuant to this subchapter with a lending institution. The participation interest may be on a parity with the interest in the loan retained by the authority, equally and ratably secured by a mortgage or security agreement securing the loan.

Sec. 57. NEW SECTION. 16.76 Loans to beginning farmers.

1. As used in this section, "loan" includes financing pursuant to an installment contract or contract for purchase arrangement.

2. The authority may make loans, including but not limited to mortgage or secured loans, or loans insured, guaranteed, or otherwise secured by the federal government or a federal governmental agency or instrumentality, or a state agency or private mortgage insurers, to beginning farmers to provide financing for agricultural land and agricultural improvements or depreciable agricultural property.

3. A loan shall contain terms and provisions, including interest rates, and be in a form established by rules of the authority. The authority may require a beginning farmer to execute a note, loan, or financing agreement, or other evidence of indebtedness and to furnish additional assurances and guaranties, including insurance, reasonably related to protecting the security of the loan, as the authority deems necessary.

Sec. 58. NEW SECTION. 16.78 Administration of beginning farmer tax credit program.

1. To every extent practicable, the authority shall administer tax credits under the beginning farmer tax credit program in a uniform manner that encourages participation by qualified beginning farmers. The authority shall determine a qualified beginning farmer's low or moderate net worth by using a single method applicable to all its programs, including the beginning farmer tax credit program.

2. The authority shall establish a due date to receive applications to participate in the beginning farmer tax credit program. The authority may establish different due dates for applications to qualify for each beginning farmer tax credit.

3. The department of revenue shall cooperate with the authority in administering the beginning farmer tax credit program.

Sec. 59. NEW SECTION. 16.79 Criteria for beginning farmers qualifying to participate in the beginning farmer tax credit program.

A beginning farmer qualifies to participate in the beginning farmer tax credit program as provided in this subchapter by meeting all of the following criteria:

1. Is a resident of the state. If the beginning farmer is a partnership, all partners must be residents of the state. If a beginning farmer is a family farm corporation, all shareholders must be residents of the state. If the beginning farmer is a family farm limited liability company, all members must be residents of the state.

2. Has sufficient education, training, or experience in farming. If the beginning farmer is a partnership, each partner who is not a minor must have sufficient education, training, or experience in farming. If the beginning farmer is a family farm corporation, each shareholder who is not a minor must have sufficient education, training, or experience in farming. If the beginning farmer is a family farm limited liability company, each member who is not a minor must have sufficient education, training, or experience in farming.

3. Has access to adequate working capital and production items.

4. Will materially and substantially participate in farming. If the beginning farmer is a partnership, family farm corporation, or family farm limited liability company, each partner, shareholder, or member who is not a minor must materially and substantially participate in farming.

5. Is not responsible for managing or maintaining agricultural land and other agricultural assets that are greater than necessary to adequately support a beginning farmer as determined by the authority according to rules which shall be adopted by the authority.

Sec. 60. NEW SECTION. 16.80 Agricultural assets transfer tax credit — agreement.

1. An agricultural assets transfer tax credit is allowed under this section. The tax credit is allowed against the taxes imposed in chapter 422, division II, as provided in section 422.11M, and in chapter 422, division III, as provided in section 422.33, to facilitate the transfer of agricultural assets from a taxpayer to a qualified beginning farmer.

2. In order to qualify for the tax credit, the taxpayer must meet qualifications established by rules adopted by the authority. At a minimum, the taxpayer must comply with all of the following:

a. Be a person who may acquire or otherwise obtain or lease agricultural land in this state pursuant to chapter 9H or 9I. However, the taxpayer must not be a person who may acquire or otherwise obtain or lease agricultural land exclusively because of an exception provided in one of those chapters or in a provision of another chapter of this Code including but not limited to chapter 10, 10D, or 501, or section 15E.207.

b. Execute an agricultural assets transfer agreement with a qualified beginning farmer as provided in this section.

3. An individual may claim a tax credit under this section of a partnership, limited liability company, S corporation, estate, or trust electing to have income taxed directly to the individual. The amount claimed by the individual shall be based upon the pro rata share of the individual's earnings from the partnership, limited liability company, S corporation, estate, or trust.

4. The tax credit is allowed only for agricultural assets that are subject to an agricultural assets transfer agreement. The agreement shall provide for the lease of agricultural land located in this state, including any improvements, and may provide for the rental of agricultural equipment as defined in section 322F.1.

a. The agreement shall include a lease made on a cash basis or on a commodity share basis which includes a share of the crops or livestock produced on the agricultural land. The agreement shall be in writing.

b. The agreement shall be for at least two years, but not more than five years. The agreement or that part of the agreement providing for the lease may be renewed by the qualified beginning farmer for a term of at least two years, but not more than five years. An agreement does not include a lease or the rental of equipment intended as a security.

c. The agricultural transfer agreement cannot be assigned and the land subject to the agreement cannot be subleased.

5. The tax credit shall be based on the agricultural assets transfer agreement. The agreement shall be based on a cash basis or a commodity share basis or both.

a. For an agreement that includes a lease on a cash basis, the tax credit shall be computed as follows:

(1) If the qualified beginning farmer is not a veteran, the taxpayer may claim a tax credit equal to seven percent of the gross amount paid to the taxpayer under the agreement for each tax year that the tax credit is allowed.

(2) If the qualified beginning farmer is a veteran, the taxpayer may claim eight percent of the gross amount paid to the taxpayer under the agreement for the first year that the tax credit is allowed and seven percent of the gross amount paid to the taxpayer for each subsequent tax year that the tax credit is allowed. However, the taxpayer may only claim seven percent of the gross amount paid to the taxpayer under a renewed agreement or a new agreement executed by the same parties.

b. For an agreement that includes a lease on a commodity share basis, the tax credit shall be computed as follows:

(1) (a) If the qualified beginning farmer is not a veteran, the taxpayer may claim a tax credit equal to seventeen percent of the amount paid to the taxpayer from crops or animals sold under the agreement in which the payment is exclusively made from the sale of crops or animals.

(b) If the qualified beginning farmer is a veteran, the taxpayer may claim a tax credit equal to eighteen percent of the amount paid to the taxpayer from crops or animals sold under the agreement for the first tax year that the taxpayer is allowed the tax credit and seventeen percent of the amount paid to the taxpayer for each subsequent tax year that the taxpayer is allowed the tax credit. However, the taxpayer may only claim seventeen percent of the amount paid to the taxpayer from crops or animals sold for any tax year under a renewed agreement or a new agreement executed by the same parties.

(2) Notwithstanding subparagraph (1), the authority may elect an alternative method to compute a tax credit for a lease based on a crop share basis. The alternative method shall utilize a formula which uses data compiled by the United States department of agriculture. The formula shall calculate the amount of the tax credit by multiplying the average per bushel yield for the same type of grain as produced under the lease in the same county where the leased land is located by a per bushel state price established for such type of grain harvested the previous fall.

6. A tax credit in excess of the taxpayer's liability for the tax year may be credited to the tax liability for the following five¹ years or until depleted, whichever is earlier. A tax credit shall not be carried back to a tax year prior to the tax year in which the taxpayer redeems the tax credit. A tax credit shall not be transferable to any other person other than the taxpayer's estate or trust upon the taxpayer's death.

7. A taxpayer shall not claim a tax credit under this section unless a tax credit certificate issued by the authority is included with the taxpayer's tax return for the tax year for which the tax credit is claimed. The authority must review and approve an application for a tax credit as provided by rules adopted by the authority. The application must include a copy of the agricultural assets transfer agreement. The authority may approve an application and issue a tax credit certificate to a taxpayer who has previously been allowed a tax credit under this section. The authority may require that the parties to an agricultural assets transfer agreement provide additional information as determined relevant by the authority. The authority shall review an application for a tax credit which includes the renewal of an agricultural assets transfer agreement to determine that the parties to the renewed agreement meet the same qualifications as required for an original application. The authority shall not approve an application or issue a tax credit certificate to a taxpayer for an amount in excess of fifty thousand dollars. In addition, the authority shall not approve an application or issue a certificate to a taxpayer if any of the following applies:

a. The taxpayer is at fault for terminating a prior agricultural assets transfer agreement as determined by the authority.

b. The taxpayer is any of the following:

(1) A party to a pending administrative or judicial action, including a contested case proceeding under chapter 17A, relating to an alleged violation involving an animal feeding operation as regulated by the department of natural resources, regardless of whether the pending action is brought by the department or the attorney general.

¹ see chapter 1112, §8, 10 herein

(2) Classified as a habitual violator for a violation of state law involving an animal feeding operation as regulated by the department of natural resources.

c. The agricultural assets are being leased or rented at a rate which is substantially higher or lower than the market rate for similar agricultural assets leased or rented within the same community, as determined by the authority.

8. A taxpayer or the qualified beginning farmer may terminate an agricultural assets transfer agreement as provided in the agreement or by law. The taxpayer must immediately notify the authority of the termination.

a. If the authority determines that the taxpayer is not at fault for the termination, the authority shall not issue a tax credit certificate to the taxpayer for a subsequent tax year based on the approved application. Any prior tax credit is allowed as provided in this section. The taxpayer may apply for and be issued another tax credit certificate for the same agricultural assets as provided in this section for any remaining tax years for which a certificate was not issued.

b. If the authority determines that the taxpayer is at fault for the termination, any prior tax credit allowed under this section is disallowed. The amount of the tax credit shall be immediately due and payable to the department of revenue. If a taxpayer does not immediately notify the authority of the termination, the taxpayer shall be conclusively deemed at fault for the termination.

Sec. 61. NEW SECTION. **16.81 Custom farming contract tax credit.**

1. A custom farming contract tax credit is allowed under this section. The tax credit is allowed against the taxes imposed in chapter 422, division II, as provided in section 422.11M, and in chapter 422, division III, as provided in section 422.33, to encourage taxpayers who are considering custom farming agricultural land located in this state to negotiate with qualified beginning farmers.

2. In order to be eligible to claim a custom farming contract tax credit, the taxpayer must meet qualifications established by rules adopted by the authority. At a minimum, the taxpayer must be a person who may acquire or otherwise obtain or lease agricultural land in the same manner as provided for a taxpayer claiming an agricultural assets transfer tax credit under section 16.80.

3. An individual may claim a custom farming contract tax credit of a partnership, limited liability company, S corporation, estate, or trust electing to have income taxed directly to the individual. The amount claimed by the individual shall be based upon the pro rata share of the individual's earnings from the partnership, limited liability company, S corporation, estate, or trust.

4. A custom farming contract tax credit is allowed only for the amount paid by the taxpayer to a qualified beginning farmer under a custom farming contract as provided in rules adopted by the department. The contract must provide for the production of crops located on agricultural land or the production of livestock principally located on agricultural land. The agricultural land must be real estate and any improvements used for farming in which the taxpayer holds a legal or equitable interest.

5. The custom farming contract must provide that the taxpayer pay the qualified beginning farmer on a cash basis. The contract must be in writing for a term of not more than twelve months. The total cash payment must equal at least one thousand dollars.

6. The taxpayer must make all management decisions substantially contributing to or affecting the production of crops located on the agricultural land or the production of livestock principally located on the agricultural land. However, nothing in this subsection prohibits a qualified beginning farmer from regularly or frequently taking part in making day-to-day operational decisions affecting production. The qualified beginning farmer must provide for all of the following:

a. Production items principally used to produce crops located on the agricultural land or to produce livestock principally located on the agricultural land.

b. Labor principally used to produce crops located on the agricultural land or to produce livestock principally located on the agricultural land. The qualified beginning farmer must personally provide such labor on a regular, continuous, and substantial basis.

7. A custom farming contract tax credit is not allowed if the taxpayer and qualified beginning farmer are related as any of the following:

a. Persons who hold a legal or equitable interest in the same agricultural land, including as individuals or as general partners, limited partners, shareholders, or members in the same business entity as defined in section 501A.102.

b. Family members related as spouse, child, stepchild, brother, or sister.

c. Partners in the same partnership which holds agricultural land, or shareholders in the same family farm corporation or members in the same family farm limited liability company as defined in section 9H.1.

8. A custom farming contract tax credit shall be calculated based on the gross amount paid to the qualified beginning farmer under the custom farming contract.

a. If the qualified beginning farmer is not a veteran, the taxpayer may claim a tax credit equal to seven percent of the gross amount paid to the qualified beginning farmer under the contract for each tax year that the tax credit is allowed.

b. If the qualified beginning farmer is a veteran, the taxpayer may claim a tax credit equal to eight percent of the gross amount paid to the qualified beginning farmer under the contract for the first year that the tax credit is allowed and seven percent of the gross amount paid to the qualified beginning farmer under the contract for each subsequent tax year that the tax credit is allowed. However, the taxpayer may only claim seven percent of the gross amount paid to the qualified beginning farmer under a renewed contract or a new contract executed by the same parties.

9. A custom farming contract tax credit in excess of the taxpayer's liability for the tax year may be credited to the tax liability for the following five² years or until depleted, whichever is earlier. A tax credit shall not be carried back to a tax year prior to the tax year in which the taxpayer redeems the tax credit. A tax credit shall not be transferable to any other person other than the taxpayer's estate or trust upon the taxpayer's death.

10. A taxpayer shall not claim a custom farming contract tax credit unless a tax credit certificate issued by the authority under this section is included with the taxpayer's tax return for the tax year for which the tax credit is claimed. The authority must review and approve an application for a tax credit certificate as provided by rules adopted by the authority. The application must include a copy of the custom farming contract. The authority may approve an application and issue a tax credit certificate to a taxpayer who has previously been allowed a tax credit under this section. The authority may require that the parties to the contract provide additional information as determined relevant by the authority. The authority shall review an application for a tax credit certificate which includes the renewal of a contract to determine that the parties to the renewed contract meet the same qualifications as required for an original application. The authority shall not approve an application or issue a tax credit certificate to a taxpayer for an amount in excess of fifty thousand dollars. In addition, the authority shall not approve an application or issue a tax credit certificate to a taxpayer if any of the following applies:

a. The taxpayer is at fault for terminating another custom farming contract, as determined by the authority.

b. The taxpayer is party to a pending administrative or judicial action, or classified as a habitual violator in the same manner as provided in section 16.80.

c. The contract amount is substantially higher or lower than the market rate for a similar custom farming contract, as determined by the authority.

11. A taxpayer or the qualified beginning farmer may terminate a custom farming contract as provided in the contract or by law. The taxpayer must immediately notify the authority of the termination.

a. If the authority determines that the taxpayer is not at fault for the termination, the authority shall not issue a tax credit certificate to the taxpayer for a subsequent tax year based on the approved application. Any prior tax credit is allowed as provided in this section until its expiration. The taxpayer may apply for and be issued another tax credit certificate for the same agricultural land under a custom farming contract with another qualified beginning farmer.

² See chapter 1112, §21, 23, 24 herein

b. If the authority determines that the taxpayer is at fault for the termination, any prior tax credit allowed under this section is disallowed, and the amount of the tax credit shall be immediately due and payable to the department of revenue. If a taxpayer does not immediately notify the authority of the termination, the taxpayer shall be conclusively deemed at fault for the termination.

Sec. 62. NEW SECTION. 16.82 Tax credit certificates — availability.

1. The amount of tax credits that may be issued to support the beginning farmer tax credit program shall not in the aggregate exceed twelve million dollars in any year. Of the aggregate amount, eight million dollars is allocated to support the agricultural assets transfer tax credit as provided in section 16.80 and four million dollars is allocated to support the custom farming contract tax credit as provided in section 16.81. However, the authority's board of directors may at any time during the year adjust the allocation by adopting a resolution.

2. The authority shall issue tax certificates to support a beginning farmer tax credit on a first-come, first-served basis.

Sec. 63. NEW SECTION. 16.83 Additional loan program.

1. The authority may enter into a loan agreement with a beginning farmer to finance in whole or in part the acquisition by construction or purchase of agricultural land, agricultural improvements, or depreciable agricultural property. The repayment obligation of the beginning farmer may be unsecured, or may be secured by a mortgage or security agreement or by other security as the authority deems advisable, and may be evidenced by one or more notes of the beginning farmer. The loan agreement may contain terms and conditions as the authority deems advisable.

2. The authority may issue its bonds and notes for the purposes set forth in subsection 1 and may enter into a lending agreement or purchase agreement with one or more bondholders or noteholders containing the terms and conditions of the repayment of and the security for the bonds or notes. Bonds and notes must be authorized by a resolution of the authority. The authority and the bondholders or noteholders may enter into an agreement to provide for any of the following:

a. That the proceeds of the bonds and notes, and the investments on the proceeds, may be received, held, and disbursed by the bondholders or noteholders, or by a trustee or agent designated by the authority.

b. That the bondholders or noteholders or a trustee or agent designated by the authority may collect, invest, and apply the amounts payable under the loan agreement or any other security instrument securing the debt obligation of the beginning farmer.

c. That the bondholders or noteholders may enforce the remedies provided in the loan agreement or security instrument on their own behalf without the appointment or designation of a trustee and if there is a default in the principal of or interest on the bonds or notes or in the performance of any agreement contained therein, the payment or performance may be enforced in accordance with the provisions contained therein.

d. That if there is a default in the payment of the principal or interest on a mortgage or security instrument or a violation of an agreement contained in the mortgage or security instrument, the mortgage or security instrument may be foreclosed or enforced and any collateral sold under proceedings or actions permitted by law and a trustee under the mortgage or security agreement or the holder of any bonds or notes secured thereby may become a purchaser if the trustee or holder is the highest bidder.

e. Other terms and conditions.

3. The authority may provide in the resolution authorizing the issuance of the bonds or notes that the principal and interest shall be limited obligations payable solely out of the revenues derived from the debt obligation, collateral, or other security furnished by or on behalf of the beginning farmer, and that the principal and interest does not constitute an indebtedness of the authority or a charge against its general credit or general fund.

4. The powers granted the authority under this section are in addition to other powers granted to the authority to administer this subchapter as provided in this chapter. All other provisions of this chapter, except section 16.28, subsection 4, apply to bonds or notes issued

pursuant to and powers granted to the authority under this section except to the extent that they are inconsistent with this section.

Sec. 64. NEW SECTION. 16.84 Financial assistance for agricultural producers.

1. In addition to the other programs authorized pursuant to this subchapter, the authority is authorized to provide any type of economic assistance directly or indirectly to agricultural producers, and may develop and implement programs including but not limited to the making of loan guaranties, interest buy-downs, grants, secured or unsecured direct loans, secondary market purchases of loans or mortgages, loans to lending institutions or other agricultural lenders as designated by rule of the authority, or entities that provide funds or credits to such lenders or institutions, to assist agricultural producers within the state. The authority may exercise any of the powers granted to the authority in this chapter in order to fulfill the goal of providing financial assistance to agricultural producers. The authority may participate in and cooperate with programs of any agency or instrumentality of the federal government or with programs of any other state agency in the administration of the programs to provide economic assistance to agricultural producers.

2. The authority shall provide in any program developed and implemented pursuant to this section that assistance shall be provided only if the following criteria are satisfied:

a. The agricultural producer is a resident of the state.

b. The agricultural producer's land and farm operations are located within the state.

c. Based upon the agricultural producer's net worth, cash flow, debt-to-asset ratio, and other criteria as prescribed by rule of the authority, the authority determines that without such assistance the agricultural producer could not reasonably be expected to be able to obtain, retain, restructure, or service loans or other financing for operating expenses, cash flow requirements, or capital acquisition and maintenance upon a reasonable and affordable basis.

d. Other criteria as the authority prescribes by rule.

3. The authority is granted all powers which are necessary or useful to develop and implement programs and authorizations pursuant to subsection 1. These powers include but are not limited to:

a. All general and specific powers stated in subchapter IV and this subchapter.

b. The power to make or enter into or to require the making or entry into of agreements of any type, with or by any person, that are necessary to effect the purposes of this section. These agreements may include but are not limited to contracts, notes, bonds, guaranties, mortgages, loan agreements, trust indentures, reimbursement agreements, letters of credit or other liquidity or credit enhancement agreements, reserve agreements, loan or mortgage purchase agreements, buy-down agreements, grants, collateral or security agreements, insurance contracts, or other similar documents. The agreements may contain any terms and conditions which the authority determines are reasonably necessary or useful to implement the purposes of this section or which are usually included in agreements or documents between private or public persons in similar transactions.

c. The power to require submission of evidence satisfactory to the authority of the receipt by an agricultural producer of the assistance intended under a program developed and implemented pursuant to this section. In that connection, the authority, through its members, employees, or agents, may inspect the books and records of any person receiving or involved in the provision of assistance in accordance with this section.

d. The power to establish by rule appropriate enforcement provisions in order to assure compliance with this section and rules adopted pursuant to this section, to seek the enforcement of such rules and the terms of any agreement or document by decree of any court of competent jurisdiction, and to require as a condition of providing assistance pursuant to this section the consent of any person receiving or involved in the provision of the assistance to the jurisdiction of the courts of this state over any enforcement proceeding.

e. The power to require, as a condition of the provision of assistance pursuant to this section, any representations and warranties on the part of any person receiving or involved in providing such assistance that the authority determines are reasonably necessary or useful to carry out the purposes of this section. A person receiving or involved in providing

assistance pursuant to this section is liable to the authority for damages suffered by the authority by reason of a misrepresentation or the breach of a warranty.

4. All persons, public and private, are authorized to cooperate with the authority and to participate in the programs developed and implemented pursuant to this section and in accordance with the rules of the authority.

5. The powers granted the authority under this section are in addition to other powers contained in this chapter. All other provisions of this chapter, except section 16.28, subsection 4, apply to bonds or notes issued pursuant to powers granted to the authority under this section, to reserve funds, to appropriations, and to the remedies of bondholders and noteholders except to the extent that they are inconsistent with this section.

Sec. 65. NEW SECTION. **16.90 Definition.**

As used in this subchapter, unless the context otherwise requires, “*title guaranty*” means a guaranty against loss or damage caused by a defective title to real property.

Sec. 66. Section 16.91, subsection 1, Code 2014, is amended to read as follows:

1. The authority through the Iowa title guaranty division shall initiate and operate a program in which the division shall offer guaranties of real property titles in this state. The terms, conditions and form of the guaranty contract shall be forms approved by the division board. The division shall fix a charge for the guaranty in an amount sufficient to permit the program to operate on a self-sustaining basis, including payment of administrative costs and the maintenance of an adequate reserve against claims under the title guaranty program. A title guaranty fund is created in the office of the treasurer of state. Funds collected under this program shall be placed in the title guaranty fund and are available to pay all claims, necessary reserves and all administrative costs of the title guaranty program. Moneys in the fund shall not revert to the general fund and interest on the moneys in the fund shall be deposited in the housing trust fund established in section 16.181 and shall not accrue to the general fund. If the authority board in consultation with the division board determines that there are surplus funds in the title guaranty fund after providing for adequate reserves and operating expenses of the division, the surplus funds shall be transferred to the housing assistance fund created pursuant to section 16.40.

Sec. 67. Section 16.92, subsection 1, paragraph c, Code 2014, is amended to read as follows:

c. “*Division*” means the Iowa title guaranty division in the ~~Iowa finance~~ authority, the director of the division, or a designee of the director.

Sec. 68. Section 16.93, subsection 1, unnumbered paragraph 1, Code 2014, is amended to read as follows:

The authority through the Iowa title guaranty division may issue a closing protection letter to a person to whom a proposed title guaranty is to be issued, upon the request of the person, if the division issues a commitment for title guaranty or title guaranty certificate. The closing protection letter shall conform to the terms of coverage and form of the instrument as approved by the division board and may indemnify a person to whom a proposed title guaranty is to be issued against loss of settlement funds due to only the following acts of the division’s named participating attorney, participating abstractor, or closer:

Sec. 69. Section 16.102, Code 2014, is amended to read as follows:

16.102 Establishment of ~~bond bank economic development~~ program — bonds and notes — projects.

The authority may assist the development and expansion of family farming, ~~soil conservation~~, housing, and business in the state through the establishment of the Iowa economic development ~~bond bank~~ program. The authority may issue its bonds or notes, or series of bonds or notes for the purpose of defraying the cost of one or more projects and make secured and unsecured loans for the acquisition and construction of projects on terms the authority determines.

Sec. 70. Section 16.103, unnumbered paragraph 1, Code 2014, is amended to read as follows:

In carrying out the Iowa economic development bond bank program, the authority may do any of the following:

Sec. 71. Section 16.105, subsection 1, unnumbered paragraph 1, Code 2014, is amended to read as follows:

The authority may provide in the resolution authorizing the issuance of its bonds or notes for the Iowa economic development bond bank program that the principal of, premium, if any, and interest on the bonds or notes are payable exclusively from any of the following:

Sec. 72. Section 16.105, subsection 13, Code 2014, is amended by striking the subsection.

Sec. 73. Section 16.131, subsection 1, Code 2014, is amended to read as follows:

1. The authority shall cooperate with the department of natural resources in the creation, administration, and financing of the Iowa water pollution control works and drinking water facilities financing program established in sections 455B.291 through 455B.299.

Sec. 74. Section 16.131A, subsection 8, Code 2014, is amended to read as follows:

8. "Program" means the Iowa water pollution control works and drinking water facilities financing program created pursuant to section 455B.294.

Sec. 75. Section 16.132, subsection 6, Code 2014, is amended by striking the subsection.

Sec. 76. Section 16.134, subsection 4, paragraph c, Code 2014, is amended to read as follows:

c. Priority shall be given to projects in which the financial assistance is used to obtain financing under the Iowa water pollution control works and drinking water facilities financing program pursuant to section 16.131 or other federal or state financing.

RULEMAKING

Sec. 77. RULEMAKING. The Iowa finance authority may adopt rules pursuant to chapter 17A to implement this division of this Act prior to January 1, 2015. The rules shall be effective January 1, 2015, unless a later date is specified in the rules.

EFFECTIVE DATE

Sec. 78. EFFECTIVE DATE.

1. Except as provided in subsection 2, this division of this Act takes effect January 1, 2015.

2. The provision of this Act allowing the Iowa finance authority to adopt rules pursuant to chapter 17A to implement this division of this Act prior to January 1, 2015, takes effect upon enactment.

DIVISION II COORDINATING AMENDMENTS

GENERAL PROVISIONS

Sec. 79. Section 2.48, subsection 3, paragraph c, subparagraph (4), Code 2014, is amended by striking the subparagraph.

Sec. 80. Section 2.48, subsection 3, paragraph e, subparagraph (1), Code 2014, is amended to read as follows:

(1) (a) The agricultural assets transfer tax credit ~~under as provided in section 175.37 and the 16.80.~~

(b) The custom farming contract tax credit as provided in section ~~175.38~~ 16.81.

Sec. 81. Section 7C.4A, subsection 4, Code 2014, is amended to read as follows:

4. Twenty-one percent of the state ceiling shall be allocated to qualified small issue bonds issued for first-time farmers under chapter ~~175~~ 16, subchapter VIII. However, at any time during the calendar year the governor's designee, with the approval of the Iowa finance authority, may determine that a lesser amount need be allocated to qualified small issue bonds for first-time farmers and on that date this lesser amount shall be the amount allocated for those bonds and the excess shall be allocated under subsection 7.

Sec. 82. Section 15F.204, subsection 8, paragraph e, Code 2014, is amended by striking the paragraph.

Sec. 83. Section 159.18, subsection 1, Code 2014, is amended to read as follows:

1. As used in this section, "farm programs" includes, but is not limited to, financial incentive programs established within the division of soil conservation of the department of agriculture and land stewardship as provided in section 161A.70 and the beginning farmer loan program administered by the Iowa finance authority as provided in section ~~175-12~~ 16.75.

Sec. 84. Section 237.14, Code 2014, is amended to read as follows:

237.14 Enhanced foster care services.

The department shall provide for enhanced foster care services by establishing supplemental per diem or performance-based contracts which include payment of costs relating to payments of principal and interest for bonds and notes issued pursuant to section ~~16-155~~ 16.57 with facilities licensed under this chapter which provide special services to children who would otherwise be placed in a state juvenile institution or an out-of-state program. Before completion of the department's budget estimate as required by section 8.23, the department shall determine and include in the estimate the amount which should be appropriated for enhanced foster care services for the forthcoming fiscal year in order to provide sufficient services.

Sec. 85. Section 422.7, subsection 2, paragraphs e and k, Code 2014, are amended to read as follows:

e. ~~Iowa water~~ Water pollution control works and drinking facilities financing program bonds pursuant to section 16.131, subsection 5.

k. Iowa finance authority beginning farmer loan program bonds pursuant to section ~~175-17~~ 16.64, subsection ~~10~~ 2.

Sec. 86. Section 422.11M, Code 2014, is amended to read as follows:

422.11M Beginning farmers — agricultural assets transfer tax credit and custom farming contract tax credit.

The taxes imposed under this division, less the credits allowed under section 422.12, shall be reduced by the following:

1. An agricultural assets transfer tax credit as allowed under section ~~175-37~~ 16.80.

2. A custom farming contract tax credit as allowed under section ~~175-38~~ 16.81.

Sec. 87. Section 422.33, subsection 21, Code 2014, is amended to read as follows:

21. The taxes imposed under this division shall be reduced by the following:

a. An agricultural assets transfer tax credit as allowed under section ~~175-37~~ 16.80.

b. A custom farming contract tax credit as allowed under section ~~175-38~~ 16.81.

Sec. 88. Section 422.33, subsection 27, Code 2014, is amended by striking the subsection.

Sec. 89. Section 455B.291, subsection 8, Code 2014, is amended to read as follows:

8. "Program" means the ~~Iowa water~~ water pollution control works and drinking water facilities financing program created pursuant to section 455B.294.

Sec. 90. Section 455B.294, Code 2014, is amended to read as follows:

455B.294 Establishment of the ~~Iowa water~~ water pollution control works and drinking water facilities financing program.

The Iowa water pollution control works and drinking water facilities financing program is established for the purpose of making loans available to eligible entities to finance all or part of the costs of projects. The program shall be a joint and cooperative undertaking of the department and the authority. The department and the authority may enter into and provide any agreements, documents, instruments, certificates, data, or information necessary in connection with the operation, administration, and financing of the program consistent with this part, the Safe Drinking Water Act, the Clean Water Act, the rules of the department and the commission, the rules of the authority, and other applicable federal and state law. The authority and the department may act to conform the program to the applicable guidance and regulations adopted by the United States environmental protection agency.

Sec. 91. Section 456A.38, subsection 1, paragraph a, Code 2014, is amended to read as follows:

a. “Agricultural land”, “authority”, “beginning farmer”, and “farming” mean the same as defined in section ~~175.2~~ 16.58.

Sec. 92. Section 456A.38, subsection 4, Code 2014, is amended to read as follows:

4. The department shall execute a lease with a beginning farmer selected to participate in the program after such person has been certified by the authority as a beginning farmer who meets the requirements of the authority, which shall be based on section ~~175.12~~ 16.75, subsection 3, paragraphs “a”, “c”, “f”, and “g”.

Sec. 93. Section 502.201, subsection 9B, Code 2014, is amended to read as follows:

9B. *Iowa finance authority*. Any security issued by the Iowa finance authority under chapter ~~175~~ 16, subchapter VIII.

Sec. 94. Section 535B.10, subsection 6, paragraph h, Code 2014, is amended to read as follows:

h. The administrator may furnish information to the Iowa title guaranty division of the Iowa finance authority relating to supervision of closing agent licensees whose activities relate to the issuance of title guaranty certificates issued by the title guaranty division. The Iowa title guaranty division may use this information to satisfy its reinsurance requirements and may provide the information to its reinsurer to the extent necessary to satisfy reinsurer requirements provided the reinsurer agrees to maintain the confidentiality of the information. The Iowa title guaranty division shall maintain the confidentiality of the information provided pursuant to this paragraph in all other respects.

Sec. 95. Section 654.16, unnumbered paragraph 1, Code 2014, is amended to read as follows:

If a sheriff’s sale is ordered on agricultural land used for farming, as defined in section ~~175.2~~ 16.58, the mortgagor may, by a date set by the court but not later than ten days before the sale, designate to the court the portion of the land which the mortgagor claims as a homestead. The homestead may be any contiguous portion of forty acres or less of the real estate subject to the sheriff’s sale. The homestead shall contain the residence of the mortgagor and shall be as compact as practicable.

Sec. 96. Section 654.16A, subsection 1, Code 2014, is amended to read as follows:

1. Not later than the time a sheriff’s deed to agricultural land used for farming, as defined in section ~~175.2~~ 16.58, is recorded, the grantee recording the sheriff’s deed shall notify the mortgagor of the mortgagor’s right of first refusal. The grantee shall record the sheriff’s deed within one year and sixty days from the date of the sheriff’s sale. A copy of this section, titled “Notice of Right of First Refusal” is sufficient notice.

RULEMAKING

Sec. 97. RULEMAKING. The Iowa finance authority may adopt rules pursuant to chapter 17A to implement this division of this Act prior to January 1, 2015. The rules shall be effective January 1, 2015, unless a later date is specified in the rules.

EFFECTIVE DATE

Sec. 98. EFFECTIVE DATE.

1. Except as provided in subsection 2, this division of this Act takes effect January 1, 2015.
2. The provision of this Act allowing the Iowa finance authority to adopt rules pursuant to chapter 17A to implement this division of this Act prior to January 1, 2015, takes effect upon enactment.

DIVISION III
CODIFICATION

GENERAL PROVISIONS

Sec. 99. REORGANIZATION. The Code editor shall create new subchapters, parts, and subparts in chapter 16, as amended in this Act, for publication in the 2015 Code as follows:

1. Subchapter I may include section 16.1 as amended in this Act. The subchapter may be entitled "General Definitions".

2. Subchapter II may include sections 16.1A, 16.2, and 16.2A, as amended in this Act, and sections 16.2B through 16.2D as enacted in this Act. The subchapter may be entitled "Governance". The subchapter may be divided into parts as follows:

a. Part 1 may include sections 16.1A and 16.2 as amended in this Act. The part may be entitled "General".

b. Part 2 may include section 16.2A as amended in this Act and sections 16.2B through 16.2D as enacted in this Act. The part may be entitled "Special Governing Units".

3. Subchapter III may include section 16.2E as enacted in this Act, section 16.3 as amended by this Act, reserved section 16.3A as repealed in this Act, section 16.4 as amended in this Act, and sections 16.4A through 16.4D as enacted in this Act. The subchapter may be entitled "Legislative Findings and Guiding Principles". The subchapter may be divided into parts as follows:

a. Part 1 may include section 16.2E as enacted in this Act. The part may be entitled "General".

b. Part 2 may include sections 16.3 as amended by this Act, reserved section 16.3A as repealed in this Act, and section 16.4 as amended in this Act. The part may be entitled "Housing".

c. Part 3 may include sections 16.4A and 16.4B as enacted in this Act. The part may be entitled "Agricultural Development".

d. Part 4 may include section 16.4C as enacted in this Act. The part may be entitled "Title Guaranty".

e. Part 5 may include section 16.4D as enacted in this Act. The part may be entitled "Economic Development".

4. Subchapter IV may include sections 16.5 as amended in this Act, reserved sections 16.5A and 16.5B, section 16.5C as amended in this Act, and section 16.5D as enacted in this Act. The subchapter may be entitled "Powers and Duties". The subchapter may be divided into parts as follows:

a. Part 1 may include section 16.5 as amended in this Act, and reserved sections 16.5A and 16.5B. The part may be entitled "General Powers and Duties".

b. Part 2 may include section 16.5C as amended in this Act and section 16.5D as enacted in this Act. The part may be entitled "Specific Powers".

5. Subchapter V may include section 16.6, section 16.7 as amended in this Act, reserved section 16.8, section 16.9 as amended in this Act, reserved section 16.10 as repealed in this Act, section 16.11 as enacted in this Act, reserved section 16.14, reserved section 16.15 as repealed in this Act, and sections 16.16 through 16.19 as enacted in this Act. The subchapter may be entitled "Administration". The subchapter may be divided into parts as follows:

a. Part 1 may include section 16.6. The part may be entitled "Executive Director".

b. Part 2 may include section 16.7 as amended in this Act, reserved section 16.8, section 16.9 as amended in this Act, reserved section 16.10 as repealed in this Act, section 16.11 as enacted in this Act, reserved section 16.12, section 16.13 as enacted in this Act, reserved

section 16.14, reserved section 16.15 as repealed in this Act, and section 16.16 as enacted in this Act. The part may be entitled "General".

c. Part 3 may include sections 16.17 through 16.19 as enacted in this Act. The part may be entitled "Statutory Construction".

6. Subchapter VI may include reserved sections 16.20 and 16.21 as repealed in this Act, section 16.22 as enacted in this Act, reserved sections 16.23 through 16.25, section 16.26 as amended in this Act, section 16.27, section 16.27A as enacted in this Act, section 16.28, section 16.29 as enacted in this Act, sections 16.30 and 16.31, section 16.32 as enacted in this Act, and reserved section 16.33 as repealed in this Act. The subchapter may be entitled "Financing".

7. Subchapter VII may include reserved section 16.34 as repealed in this Act, sections 16.34A through 16.36 as enacted in this Act, reserved section 16.37 as repealed in this Act, sections 16.38 and 16.39 as enacted in this Act, section 16.40 as amended in this Act, section 16.41, reserved section 16.42 as repealed in this Act, reserved section 16.43, section 16.44, reserved section 16.45, reserved section 16.46 through 16.50 as enacted in this Act, section 16.51, reserved section 16.52 as repealed in this Act, sections 16.53 and 16.54, reserved section 16.55, and sections 16.56 and 16.57 as enacted in this Act. The subchapter may be entitled "Housing". The subchapter may be divided into parts as follows:

a. Part 1 may include reserved section 16.34 as repealed in this Act and section 16.34A as enacted in this Act. The part may be entitled "Special Definition".

b. Part 2 may include sections 16.35 through 16.36 as enacted in this Act, and reserved section 16.37 as repealed in this Act. The part may be entitled "Administration".

c. Part 3 may include sections 16.38 and 16.39 as enacted in this Act. The part may be entitled "Lending Institutions".

d. Part 4 may include section 16.40 as amended in this Act, section 16.41, reserved section 16.42 as repealed in this Act, reserved section 16.43, section 16.44, reserved section 16.45, and section 16.46 through 16.50 as enacted in this Act. The part may be entitled "Special Funds".

e. Part 5 may include section 16.51, reserved section 16.52 as repealed in this Act, sections 16.53 and 16.54, reserved section 16.55, and sections 16.56 and 16.57 as enacted in this Act. The part may be entitled "Additional Programs".

8. Subchapter VIII may include sections 16.58 through 16.64 as enacted in this Act, reserved sections 16.65 through 16.67, reserved sections 16.68 and 16.69, sections 16.70 and 16.71 as enacted in this Act, reserved section 16.72, reserved section 16.73 as repealed in this Act, reserved section 16.74, sections 16.75 and 16.76 as enacted in this Act, reserved section 16.77, sections 16.78 through 16.84 as enacted in this Act, and reserved sections 16.85 through 16.89. The subchapter may be entitled "Agricultural Development". The subchapter may be divided into parts as follows:

a. Part 1 may include sections 16.58 and 16.59 as enacted in this Act. The part may be entitled "General".

b. Part 2 may include sections 16.60 through 16.63 as enacted in this Act. The part may be entitled "Administration".

c. Part 3 may include section 16.64 as enacted in this Act, reserved sections 16.65 through 16.67, section 16.68 as enacted in this Act, and reserved section 16.69. The part may be entitled "Special Financing".

d. Part 4 may include sections 16.70 and 16.71 as enacted in this Act, reserved section 16.72, reserved section 16.73 as repealed in this Act, and reserved section 16.74. The part may be entitled "Loans to Lending Institutions".

e. Part 5 may include sections 16.75 and 16.76 as enacted in this Act, reserved section 16.77, and sections 16.78 through 16.84 as enacted in this Act, and reserved sections 16.85 through 16.89. The part may be entitled "Beginning Farmer Programs". The part may be divided into subparts as follows:

(1) Subpart A may include sections 16.75 and 16.76 as enacted in this Act and reserved section 16.77. The subpart may be entitled "Beginning Farmer Loan Program".

(2) Subpart B may include sections 16.78 through 16.82 as enacted in this Act. The subpart may be entitled "Beginning Farmer Tax Credit Program".

(3) Subpart C may include sections 16.83 and 16.84 as enacted in this Act, and reserved sections 16.85 through 16.89. The subpart may be entitled "Agricultural Producer Programs".

9. Subchapter IX may include section 16.90 as enacted in this Act, and section 16.91 as amended in this Act, and sections 16.92 through 16.97. The subchapter may be entitled "Title Guaranty". The subchapter may be divided into parts as follows:

a. Part 1 may include section 16.90 as enacted in this Act. The part may be entitled "General".

b. Part 2 may include section 16.91 as amended in this Act, sections 16.92 and 16.93, and reserved sections 16.94 through 16.97. The part may be entitled "Program".

10. Subchapter X may include reserved sections 16.98 and 16.99, reserved sections 16.100 and 16.100A as repealed in this Act, reserved section 16.101, section 16.102, section 16.103 as amended in this Act, section 16.104, section 16.105 as amended in this Act, section 16.106 as repealed by this Act, reserved sections 16.107 through 16.130, section 16.131 and section 16.132 as amended in this Act, sections 16.133 and 16.133A, sections 16.134 as amended in this Act, section 16.135, reserved sections 16.136 through 16.140, section 16.141, reserved sections 16.142 through 16.154, reserved section 16.155 as repealed in this Act, reserved sections 16.156 through 16.160, sections 16.161 and 16.162, reserved sections 16.163 through 16.170, repealed section 16.171 as repealed in this Act, reserved sections 16.172 through 16.176, section 16.177, reserved sections 16.178 through 16.180, sections 16.181 and 16.181A, reserved sections 16.182 through 16.185 as repealed in this Act, reserved sections 16.186 and 16.187, reserved section 16.188 as repealed in this Act, reserved sections 16.189 through 16.192, sections 16.193 through 16.196, reserved section 16.197 as repealed by this Act, reserved sections 16.198 through 16.200, reserved section 16.201 as repealed in this Act, reserved sections 16.202 through 16.210, reserved sections 16.211 and 16.212 as repealed in this Act, reserved sections 16.213 through 16.220, and reserved section 16.221 as repealed in this Act. The subchapter may be entitled "Special Financing Programs". The subchapter may be divided into parts as follows:

a. Part 1 may include reserved sections 16.98 and 16.99, reserved sections 16.100 and 16.100A as repealed in this Act, reserved section 16.101, sections 16.102 and 16.103 as amended in this Act, section 16.104, section 16.105 as amended in this Act, section 16.106 as repealed in this Act, and reserved sections 16.107 through 16.130. The part may be entitled "Economic Development Program".

b. Part 2 may include sections 16.131 through 16.132 as amended in this Act, sections 16.133 and 16.133A, section 16.134 as amended in this Act, section 16.135, and reserved sections 16.136 through 16.140. The part may be entitled "Water Pollution Control Works and Drinking Water Facilities Financing".

c. Part 3 may include section 16.141 and reserved sections 16.142 through 16.154. The part may be entitled "Unsewered Community Revolving Loan Program".

d. Part 4 may include section 16.155 as repealed in this Act, reserved sections 16.156 through 16.160, and section 16.161. The part may be entitled "E911 Program".

e. Part 5 may include section 16.162 and reserved sections 16.163 through 16.170. The part may be entitled "Community College Dormitories".

f. Part 6 may include section 16.171 and reserved sections 16.172 through 16.176. The part may be entitled "Recovery Zone Bonds".

g. Part 7 may include section 16.177, and reserved sections 16.178 through 16.180. The part may be entitled "Prison Infrastructure Revenue Bonds".

h. Part 8 may include sections 16.181 and 16.181A, reserved sections 16.182 through 16.185 as repealed in this Act, reserved sections 16.186 and 16.187, reserved section 16.188 as repealed in this Act, and reserved sections 16.189 and 16.190. The part may be entitled "Housing Trust Fund".

i. Part 9 may include reserved sections 16.191 and 16.192, sections 16.193 through 16.196, reserved section 16.197 as repealed in this Act, reserved sections 16.198 through 16.200, reserved section 16.201 as repealed in this Act, reserved sections 16.202 through 16.210, reserved sections 16.211 and 16.212 as repealed in this Act, reserved sections 16.213 through 16.220, and reserved section 16.221 as repealed by this Act. The part may be entitled "Iowa Jobs Program".

CORRECTIONS AND FURTHER REORGANIZATION

Sec. 100. AUTHORITY TO CODE EDITOR. In reorganizing chapter 16 for publication as part of the 2015 Code, all of the following shall apply:

1. The Code editor shall correct internal references as necessary.

2. Nothing in this Act prevents the Code editor from organizing chapter 16, as provided in section 2B.13, in a manner other than specified in this division. The Code editor may consolidate the subchapters, parts, subparts, or sections in chapter 16, including by eliminating unused section numbers and renumbering sections included in chapter 16 as amended by this Act, and correcting internal references in a manner that enhances its readability.

EFFECTIVE DATE

Sec. 101. EFFECTIVE DATE. This division of this Act takes effect upon enactment.

DIVISION IV
TRANSITIONAL PROVISIONS

ADMINISTRATION

Sec. 102. POWERS AND DUTIES OF THE IOWA FINANCE AUTHORITY. This Act does not do any of the following:

1. Substantively affect the powers and duties of the Iowa finance authority provided for in chapter 16 or 175 as either chapter existed immediately prior to the effective date of this division of this Act.

2. Restrict the Iowa finance authority from adopting a rule, form, order, or directive that it could have adopted under chapter 16 or 175 as either chapter existed immediately prior to the effective date of this division of this Act.

Sec. 103. ADMINISTRATION OF ONGOING PROGRAMS. The Iowa finance authority shall continue the administration of ongoing programs under chapter 16 or 175, in progress on the effective date of this division of this Act.

Sec. 104. ADMINISTRATIVE RULES AND OTHER ACTIONS AND DOCUMENTS. Any rule, form, order, or directive promulgated by the Iowa finance authority pursuant to chapter 16, including section 16.1A, or chapter 175, as required to administer and enforce the provisions of chapter 16 as amended in this Act, shall continue in full force and effect until amended, rescinded, or supplemented by the affirmative action of the Iowa finance authority.

Sec. 105. GOVERNING BODIES.

1. This Act's repeal of section 175.3 and the enactment of section 16.2C shall not affect the original appointment or term of office of a member to the agricultural development board by the governor pursuant to 2013 Iowa Acts, chapter 100. However, such a member shall comply with any new requirement as provided in this Act upon reappointment and a new member shall comply with all requirements as provided in this Act upon appointment or reappointment.

2. This Act's repeal of section 16.100 and the enactment of section 16.2D shall not affect the appointment or term of office of a member to the council on homelessness.

Sec. 106. PERSONNEL. Nothing in this Act affects personnel in the state merit system of employment.

LEGAL OR EQUITABLE RIGHTS

Sec. 107. PENDING ADMINISTRATIVE OR JUDICIAL PROCEEDINGS.

1. An administrative or judicial proceeding arising under chapter 16 or chapter 175 prior to the effective date of this division of this Act, and pending on the effective date of this division of this Act, shall not be affected due to the enactment of this Act.

2. A cause of action or statute of limitation relating to an action taken by a party in a matter arising under chapter 16 or 175 prior to the effective date of this division of this Act shall not be affected by this Act.

3. The Iowa finance authority or the attorney general acting on behalf of the Iowa finance authority in an administrative or judicial proceeding pending on the effective date of this division of this Act shall not be affected as a result of this Act. Any statute of limitation that would have otherwise applied to the parties in such proceeding shall continue to apply to the parties as if this Act had not been enacted.

Sec. 108. EXISTING RIGHTS AND OBLIGATIONS OF THE IOWA FINANCE AUTHORITY. Nothing in this Act affects any of the following:

1. An interest in real property, tangible personal property, or intangible personal property held by the Iowa finance authority.

2. A property right, security interest, or lien held by the Iowa finance authority, including but not limited to a deed, contract, or endorsement.

3. Any debt, obligation, or liability incurred by the Iowa finance authority which shall continue according to the same terms and conditions as applied prior to the effective date of this division of this Act.

Sec. 109. PRESERVATION OF EXISTING RIGHTS.

1. This Act shall preserve and shall neither increase nor decrease a right or obligation of a party or any other person connected with the issuance, holding, transfer, redemption, or payment of a bond or note under chapter 16 or 175 as either chapter existed prior to the effective date of this division of this Act.

2. This Act shall not limit, modify, or otherwise affect the term or condition of an agreement between the Iowa finance authority and another person which was originally executed under chapter 16 or 175 as either chapter existed prior to the effective date of this division of this Act. This Act specifically does not affect any program for beginning farmers or first-time farmers as that program existed under 175 prior to the effective date of this division of this Act.

3. This Act shall not limit, modify, or otherwise adversely affect a taxpayer's right to claim or redeem a tax credit issued, awarded, or allowed under sections 175.36A through 175.39, including but not limited to any tax credit carryforward amount so long as the tax credit was issued, awarded, or allowed when sections 175.36A through 175.39 were in effect. A person shall not claim or be issued, awarded, or allowed the same tax credit under sections 175.36A through 175.39 in effect prior to the effective date of this division of this Act and chapter 16, subchapter VIII, part 5, as enacted in this Act on and after the effective date of this division of this Act.

EFFECTIVE DATE

Sec. 110. EFFECTIVE DATE. This division of this Act takes effect on January 1, 2015.

DIVISION V CURRENT REPEAL PROVISIONS

GENERAL

Sec. 111. REPEAL. Sections 16.3A, 16.10, 16.15, 16.20, 16.21, 16.33, 16.34, 16.37, 16.42, 16.44, 16.52, 16.73, 16.100, 16.100A, 16.106, 16.155, 16.171, 16.182, 16.183, 16.184, 16.185, 16.188, 16.197, 16.201, 16.211, 16.212, 16.221, and 422.11X, Code 2014, are repealed.

Sec. 112. REPEAL. Chapter 175, Code 2014, is repealed.

REPEAL OF CONFLICTING INTERVENING PROVISION

Sec. 113. REPEAL. Any intervening provision effective prior to the effective date of this division of this Act that amends a section or chapter repealed in another section of this division of this Act is also repealed, unless that Act or another Act specifically provides otherwise.

EFFECTIVE DATE

Sec. 114. EFFECTIVE DATE. This division of this Act takes effect January 1, 2015.

DIVISION VI
FUTURE PROVISIONS

REPEAL OF THE BEGINNING FARMER TAX CREDIT PROGRAM

Sec. 115. REPEAL. Section 2.48, subsection 3, paragraph e, subparagraph (1), subparagraph division (b), as amended by this Act, is amended by striking the subparagraph division.

Sec. 116. REPEAL. Section 16.1, subsection 1, paragraph an, as enacted by this Act, is amended by striking the paragraph.

Sec. 117. REPEAL. Section 16.58, subsections 7 and 13, as enacted by this Act, are amended by striking the subsections.

Sec. 118. REPEAL. Section 422.11M, subsection 2, as amended by this Act, is amended by striking the subsection.

Sec. 119. REPEAL. Section 422.33, subsection 21, paragraph b, as amended by this Act, is amended by striking the paragraph.

Sec. 120. REPEAL. Sections 16.78, 16.79, 16.81, and 16.82, as enacted by this Act, are repealed.

Sec. 121. REPEAL. 2013 Iowa Acts, chapter 125, division II, is repealed.

ENACTMENT OF THE AGRICULTURAL ASSETS TRANSFER TAX CREDIT

Sec. 122. Section 16.80, as enacted by this Act, is amended by striking the section and inserting in lieu thereof the following:

16.80 Agricultural assets transfer tax credit — agreement.

1. An agricultural assets transfer tax credit is allowed under this section. The tax credit is allowed against the taxes imposed in chapter 422, division II, as provided in section 422.11M, and in chapter 422, division III, as provided in section 422.33, to facilitate the transfer of agricultural assets from a taxpayer to a beginning farmer.

2. In order to qualify for the tax credit, the taxpayer must meet qualifications established by rules adopted by the authority. At a minimum, the taxpayer must comply with all of the following:

a. Be a person who may acquire or otherwise obtain or lease agricultural land in this state pursuant to chapter 9H or 9I. However, the taxpayer must not be a person who may acquire or otherwise obtain or lease agricultural land exclusively because of an exception provided in one of those chapters or in a provision of another chapter of this Code including but not limited to chapter 10, 10D, or 501, or section 15E.207.

b. Execute an agricultural assets transfer agreement with a beginning farmer as provided in this section.

3. An individual may claim a tax credit under this section of a partnership, limited liability company, S corporation, estate, or trust electing to have income taxed directly to the individual. The amount claimed by the individual shall be based upon the pro rata share of the individual's earnings from the partnership, limited liability company, S corporation, estate, or trust.

4. The tax credit is allowed only for agricultural assets that are subject to an agricultural assets transfer agreement. The agreement shall provide for the lease of agricultural land including any improvements and may provide for the rental of agricultural equipment as defined in section 322F.1.

a. The agreement may be made on a cash basis or on a commodity share basis which includes a share of the crops or livestock produced on the agricultural land. The agreement must be in writing.

b. The agreement shall be for at least two years, but not more than five years. The agreement or that part of the agreement providing for the lease may be renewed by the beginning farmer for a term of at least two years, but not more than five years. An agreement does not include a lease or the rental of equipment intended as a security.

5. The tax credit shall be calculated based on the gross amount paid to the taxpayer under the agricultural assets transfer agreement.

a. Except as provided in paragraph "b", the tax credit shall equal five percent of the amount paid to the taxpayer under the agreement.

b. The tax credit shall equal fifteen percent of the amount paid to the taxpayer from crops or animals sold under an agreement in which the payment is exclusively made from the sale of crops or animals.

6. In order to qualify as a beginning farmer, a person must be eligible to receive financial assistance under section 16.75.

7. A tax credit in excess of the taxpayer's liability for the tax year may be credited to the tax liability for the following five³ years or until depleted, whichever is earlier. A tax credit shall not be carried back to a tax year prior to the tax year in which the taxpayer redeems the tax credit. A tax credit shall not be transferable to any other person other than the taxpayer's estate or trust upon the taxpayer's death.

8. A taxpayer shall not claim a tax credit under this section unless a tax credit certificate issued by the authority is included with the taxpayer's tax return for the tax year for which the tax credit is claimed. The authority must review and approve an application for a tax credit as provided by rules adopted by the authority. The application must include a copy of the agricultural assets transfer agreement. The authority may approve an application and issue a tax credit certificate to a taxpayer who has previously been allowed a tax credit under this section. The authority may require that the parties to an agricultural assets transfer agreement provide additional information as determined relevant by the authority. The authority shall review an application for a tax credit which includes the renewal of an agricultural assets transfer agreement to determine that the parties to the renewed agreement meet the same qualifications as required for an original application. However, the authority shall not approve an application or issue a certificate to a taxpayer if any of the following applies:

a. The taxpayer is at fault for terminating a prior agricultural assets transfer agreement as determined by the authority.

b. The taxpayer is any of the following:

(1) A party to a pending administrative or judicial action, including a contested case proceeding under chapter 17A, relating to an alleged violation involving an animal feeding operation as regulated by the department of natural resources, regardless of whether the pending action is brought by the department or the attorney general.

(2) Classified as a habitual violator for a violation of state law involving an animal feeding operation as regulated by the department of natural resources.

c. The beginning farmer is responsible for managing or maintaining agricultural land and other agricultural assets that are greater than necessary to adequately support a beginning farmer as determined by the authority according to rules which shall be adopted by the authority.

d. The agricultural assets are being leased or rented at a rate which is substantially higher or lower than the market rate for similar agricultural assets leased or rented within the same community, as determined by the authority.

9. A taxpayer or the beginning farmer may terminate an agricultural assets transfer agreement as provided in the agreement or by law. The taxpayer must immediately notify the authority of the termination.

a. If the authority determines that the taxpayer is not at fault for the termination, the authority shall not issue a tax credit certificate to the taxpayer for a subsequent tax year

³ See chapter 1112, §14 - 16 herein

based on the approved application. Any prior tax credit is allowed as provided in this section. The taxpayer may apply for and be issued another tax credit certificate for the same agricultural assets as provided in this section for any remaining tax years for which a certificate was not issued.

b. If the authority determines that the taxpayer is at fault for the termination, any prior tax credit allowed under this section is disallowed. The tax credit shall be recaptured and the amount of the tax credit shall be immediately due and payable to the department of revenue. If a taxpayer does not immediately notify the authority of the termination, the taxpayer shall be conclusively deemed at fault for the termination.

10. The amount of tax credit certificates that may be issued pursuant to this section shall not exceed six million dollars in any fiscal year. The authority shall issue the tax credit certificates on a first-come, first-served basis.

REPEAL OF INTERVENING PROVISIONS

Sec. 123. REPEAL. Any intervening provision effective prior to the effective date of this division of this Act that amends a section, subsection, paragraph, subparagraph, or subparagraph division, as enacted or amended in another division of this Act, and repealed in another section of this division of this Act is also repealed, unless that Act or another Act specifically provides otherwise.

PROPOSED LEGISLATION

Sec. 124. IOWA FINANCE AUTHORITY. The Iowa finance authority established in chapter 16 shall propose legislation to the general assembly necessary to implement this division of this Act. The Iowa finance authority shall propose such legislation for consideration by the general assembly during its 2017 legislative session.

EFFECTIVE DATE

Sec. 125. EFFECTIVE DATES.

1. a. Except as provided in subsection 2, this division of this Act takes effect January 1, 2018.

b. The section of this division of this Act which enacts the agricultural assets transfer tax credit as codified in section 16.80 takes effect instantly upon the repeal of the agricultural assets transfer tax credit previously codified in section 16.80 and enacted in another division of this Act.

2. The section of this division of this Act which requires the Iowa finance authority to propose legislation for consideration by the general assembly takes effect July 1, 2016.

Approved April 10, 2014

CHAPTER 1081

REDEVELOPMENT TAX CREDITS — ELIGIBILITY — ADMINISTRATION

S.F. 2339

AN ACT relating to the administration of the redevelopment tax credits program by the economic development authority and including applicability provisions.

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

Section 1. Section 15.291, Code 2014, is amended by adding the following new subsections:

NEW SUBSECTION. 01. “Abandoned public building” means a vertical improvement, as defined in section 15J.1, constructed for use primarily by a political subdivision of the state for a public purpose and whose current use is outdated or prevents a better or more efficient use of the property by the current owner. “Abandoned public building” includes vacant, blighted, obsolete, or otherwise underutilized property.

NEW SUBSECTION. 4A. “Political subdivision” means a city, county, township, or school district.

NEW SUBSECTION. 4B. “Previously remediated or redeveloped” means any prior remediation or redevelopment, including development for which an award of tax credits under this part has been made.

NEW SUBSECTION. 6A. “Redevelopment tax credits program” means the tax credits program administered pursuant to sections 15.293A and 15.293B.

Sec. 2. Section 15.291, subsection 3, unnumbered paragraph 1, Code 2014, is amended to read as follows:

“Grayfield site” means an abandoned public building or an industrial or commercial property meeting that meets all of the following requirements:

Sec. 3. Section 15.291, subsection 6, Code 2014, is amended to read as follows:

6. “Qualifying redevelopment project” means a brownfield or a grayfield site being redeveloped or improved by the property owner. “Qualifying redevelopment project” does not include a previously remediated or redeveloped brownfield or grayfield site.

Sec. 4. Section 15.293A, subsection 1, paragraph c, Code 2014, is amended to read as follows:

c. (1) Any Except as provided in subparagraph (2), any tax credit in excess of the taxpayer’s liability for the tax year is not refundable but may be credited to the tax liability for the following five years or until depleted, whichever is earlier.

(2) A tax credit in excess of the taxpayer’s liability for the tax year is refundable if all of the following conditions are met:

(a) The taxpayer is an investor making application for tax credits provided in this section and is an entity organized under chapter 504 and qualifying under section 501(c)(3) of the Internal Revenue Code as an organization exempt from federal income tax under section 501(a) of the Internal Revenue Code.

(b) The taxpayer establishes during the application process described in section 15.293B that the requirement in subparagraph division (a) is satisfied. The authority, when issuing a certificate to a taxpayer that meets the requirements in this subparagraph (2), shall indicate on the certificate that such requirements have been satisfied.

(3) A tax credit shall not be carried back to a tax year prior to the tax year in which the taxpayer first receives the tax credit.

Sec. 5. Section 15.293A, subsection 2, paragraph a, Code 2014, is amended by striking the paragraph.

Sec. 6. Section 15.293A, subsection 2, paragraph b, subparagraph (1), Code 2014, is amended to read as follows:

(1) To claim a redevelopment tax credit under this section, a taxpayer must attach include one or more tax credit certificates to with the taxpayer’s tax return. A tax credit certificate shall not be used or attached to included with a return filed for a taxable year beginning prior to July 1, 2009 the tax year listed on the certificate.

Sec. 7. Section 15.293A, subsection 3, unnumbered paragraph 1, Code 2014, is amended to read as follows:

The amount of the tax credit shall equal one of be determined by the board in conjunction with the council. However, the tax credit shall not exceed the following amount, as applicable:

Sec. 8. Section 15.293A, subsection 6, Code 2014, is amended to read as follows:

6. ~~For the fiscal year beginning July 1, 2009, the maximum amount of tax credits issued by the authority shall not exceed one million dollars. For each subsequent fiscal year, the~~ The amount of tax credits that may be issued ~~awarded~~ by the authority board shall be subject to the limitation in section 15.119.

Sec. 9. Section 15.293A, subsections 8, 9, 10, 11, and 12, Code 2014, are amended by striking the subsections.

Sec. 10. Section 15.293B, Code 2014, is amended to read as follows:

15.293B Approval — requirements — repayment Application — registration — agreement.

1. a. The authority shall develop a system for the application, review, registration, and authorization of projects awarded tax credits pursuant to this part and shall control the issuance of all tax credit certificates to investors pursuant to this part.

b. The authority shall accept and, in conjunction with the council, review applications for tax credits pursuant to provided in section 15.293A and, with the approval of the council, make tax credit award recommendations regarding the applications to the board.

c. Applications for redevelopment tax credits shall be accepted during an annual application period established by the authority.

d. Upon review of an application, the authority may register the project with the redevelopment tax credits program. If the authority registers the project, the authority may, in conjunction with the council, make a preliminary determination as to the amount of tax credit for which an award recommendation will be made to the board.

e. After registering the project, the authority shall notify the investor of successful registration under the redevelopment tax credits program. The notification may include the amount of tax credit for which an award recommendation will be made to the board. If an award recommendation is included in the notification, such notification shall include a statement that the award recommendation is a recommendation only. The amount of tax credit included on a tax credit certificate issued pursuant to this section shall be contingent upon an award by the board and upon completion of the requirements in this section.

f. (1) All completed applications shall be reviewed and scored on a competitive basis by the council and the board. In reviewing and scoring applications, the council and the board may consider any factors the council and board deem appropriate for a competitive application process, including but not limited to the financial need, quality, and feasibility of a qualifying redevelopment project.

(2) For purposes of this paragraph:

(a) "Feasibility" means the likelihood that the project will obtain the financing necessary to allow for full completion of the project and the likelihood that the proposed redevelopment or improvement that is the subject of the project will be fully completed.

(b) "Financial need" means the difference between the total costs of the project less the total financing that will be received for the project.

(c) "Quality" means the merit of the project after considering and evaluating its total characteristics and measuring those characteristics in a uniform, objective manner against the total characteristics of other projects that have applied for the tax credit provided in section 15.293A during the same annual application period.

g. Upon reviewing and scoring all applications that are part of an annual application period, the board may award tax credits provided in section 15.293A.

h. If the applicant for a tax credit provided in section 15.293A has also applied to an agency of the federal government or to the authority, the board, or any other agency of state government for additional financial assistance, the authority, the council, and the board shall consider the amount of funding to be received from such public sources when making a tax credit award pursuant to this section.

i. An applicant that is unsuccessful in receiving a tax credit award during an annual application period may make additional applications during subsequent annual application periods. Such applicants shall be required to submit a new application and shall be

competitively reviewed and scored in the same manner as other applicants in that annual application period.

2. An investor applying for a tax credit shall provide the authority with all of the following:

a. Information showing the total costs of the qualifying redevelopment project, including the costs of land acquisition, cleanup, and redevelopment.

b. Information about the financing sources of the investment which are directly related to the qualifying redevelopment project for which the ~~taxpayer~~ investor is seeking approval for a tax credit, as provided in section 15.293A.

c. Any other information deemed necessary by the board and the council to review and score the application pursuant to subsection 1.

~~3. If a taxpayer receives an investor is awarded a tax credit pursuant to section 15.293A, but this section, the authority and the investor shall enter into an agreement concerning the qualifying redevelopment project. If the investor fails to comply with any of the requirements of the agreement, the taxpayer loses any right to the tax credit, and the authority may find the investor in default under the agreement and may revoke all or a portion of the tax credit award. The department of revenue, upon notification by the authority of an event of default, shall seek recovery repayment of the value of the any such tax credit received already claimed in the same manner as provided in section 15.330, subsection 2.~~

~~4. This section is repealed on June 30, 2021. A registered project shall be completed within thirty months of the date the project was registered unless the authority provides additional time to complete the project. A project shall not be provided more than twelve months of additional time. If the registered project is not completed within the time required, the project is not eligible to claim a tax credit provided in section 15.293A.~~

5. a. Upon completion of a registered project, an audit of the project, completed by an independent certified public accountant licensed in this state, shall be submitted to the authority.

b. Upon review of the audit and verification of the amount of the qualifying investment, the authority may issue a tax credit certificate to the investor stating the amount of tax credit under section 15.293A the investor may claim.

6. The authority, in conjunction with the department of revenue, shall adopt rules to administer the redevelopment tax credits program.

7. This section is repealed on June 30, 2021.

Sec. 11. Section 15.294, subsection 1, paragraph c, Code 2014, is amended by striking the paragraph and inserting in lieu thereof the following:

c. One person selected by the board of directors of the professional developers of Iowa.

Sec. 12. Section 15.294, subsection 4, Code 2014, is amended to read as follows:

4. The council, in conjunction with the authority, shall consider applications for redevelopment tax credits ~~as described provided in sections section 15.293A and 15.293B,~~ and may recommend to the authority which applications to approve and the amount of such tax credits that each project ~~is eligible to receive~~ should be awarded by the board.

Sec. 13. **APPLICABILITY.** This Act applies to qualifying redevelopment projects for which a redevelopment tax credit is awarded on or after the effective date of this Act, and qualifying redevelopment projects for which a redevelopment tax credit was awarded prior to the effective date of this Act shall be governed by sections 15.291, 15.293A, and 15.293B, Code 2014.

Approved April 10, 2014

CHAPTER 1082**CONTROLLED SUBSTANCES — PRODUCTS USED TO MANUFACTURE***H.F. 159*

AN ACT relating to the possession of certain products with the intent to use the products to manufacture a controlled substance, and making penalties applicable.

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

Section 1. Section 124.401, subsection 4, Code 2014, is amended by adding the following new paragraphs:

NEW PARAGRAPH. o. Sodium hydroxide.

NEW PARAGRAPH. p. Ammonia nitrate.

NEW PARAGRAPH. q. Ammonia sulfate.

NEW PARAGRAPH. r. Light or medium petroleum distillates.

Approved April 10, 2014

CHAPTER 1083**SEARCH WARRANTS — GLOBAL POSITIONING DEVICES***H.F. 475*

AN ACT relating to the issuance of a search warrant to authorize the placement, tracking, monitoring, and removal of a global positioning device.

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

Section 1. Section 808.1, subsection 1, Code 2014, is amended to read as follows:

1. “*Search warrant*” means an order in writing pursuant to the requirements of section 808.3, in the name of the state, signed by a magistrate, and directed to a peace officer commanding the officer to search a person, premises, or thing, issued pursuant to the requirements of section 808.3, or to place, track, monitor, or remove a global positioning device, issued pursuant to the requirements of section 808.3A.

Sec. 2. NEW SECTION. **808.3A Application for search warrant — global positioning device.**

1. A peace officer may make a written application to a magistrate for the issuance of a search warrant to authorize the placement, tracking, monitoring, or removal of a global positioning device, supported by a peace officer’s oath or affirmation, which includes facts, information, and circumstances tending to establish sufficient grounds for granting the peace officer’s application, and probable cause for believing the grounds exist.

2. The application shall describe the person, place, or thing to be tracked or monitored by a global positioning device, or the removal of such a device from a person, place, or thing with sufficient specificity to enable an independent reasonable person with reasonable effort to ascertain and identify the person, place, or thing. If the magistrate issues the search warrant, the magistrate shall endorse on the application the name and address of all persons upon whose sworn testimony the magistrate relied to issue the warrant together with the abstract of each witness’ testimony, or the witness’ affidavit. However, if the grounds for issuance are supplied by an informant, the magistrate shall identify only the peace officer to whom the information was given. The application or sworn testimony supplied in support of the application must establish the credibility of the informant or the credibility of the information given by the informant. The magistrate may in the magistrate’s discretion require

that a witness upon whom the applicant relies for the information appear personally and be examined concerning the information.

3. Upon a finding of probable cause to issue such a warrant, the magistrate shall issue a warrant, signed by the magistrate with the magistrate's name of office, directed to any peace officer, commanding that the peace officer place, track, monitor, or remove the global positioning device.

Approved April 10, 2014

CHAPTER 1084

MEDICAL ASSISTANCE INCOME TRUSTS

H.F. 2159

AN ACT relating to Miller trusts and including applicability provisions.

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

Section 1. Section 633C.3, subsection 1, unnumbered paragraph 1, Code 2014, is amended to read as follows:

Regardless of the terms of a medical assistance income trust, if the beneficiary's total monthly income is less than one hundred and twenty-five percent of the average statewide charge for nursing facility services to a private pay resident of a nursing facility, then, during the life of the beneficiary, any property received or held by the trust shall be expended only as follows, as applicable, and in the following order of priority:

Sec. 2. Section 633C.3, subsection 2, unnumbered paragraph 1, Code 2014, is amended to read as follows:

Regardless of the terms of a medical assistance income trust, if the beneficiary's total monthly income is at or above one hundred and twenty-five percent of the average statewide charge for nursing facility services to a private-pay resident, then, during the life of the beneficiary, any property received or held by the trust shall be expended only as follows, as applicable, in the following order of priority:

Sec. 3. **APPLICABILITY.** This Act applies to trusts in existence on or after July 1, 2014.

Approved April 10, 2014

CHAPTER 1085

PUBLIC UTILITIES — DELINQUENT CUSTOMER ACCOUNTS

H.F. 2183

AN ACT related to customers with delinquent accounts for the provision of wastewater, sewer system, storm water drainage system, or sewage treatment services by a city utility or city enterprise.

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

Section 1. Section 384.84, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 5A. The governing body of a city utility or city enterprise providing wastewater, sewer system, storm water drainage, or sewage treatment services may file suit in the appropriate court against a customer if the customer's account for such services becomes delinquent pursuant to subsection 3. The governing body may recover the costs for providing such services to the customer's property or premises and reasonable attorney fees actually incurred.

Sec. 2. Section 476.20, subsection 1, Code 2014, is amended to read as follows:

1. a. A utility shall not, except in cases of emergency, discontinue, reduce, or impair service to a community, or a part of a community, except for nonpayment of account or violation of rules and regulations, unless and until permission to do so is obtained from the board.

b. (1) A public utility described in section 476.1, subsection 3, paragraph "c", may enter into an agreement with the governing body of a city utility, combined city utility, city enterprise, or combined city enterprise to discontinue water service to a property or premises if an account owed the city utility, city enterprise, or combined city utility or city enterprise for wastewater service or services of sewer systems, storm water drainage systems, or sewage treatment provided to that customer's property or premises becomes delinquent pursuant to section 384.84, subsection 3. An agreement entered into under this paragraph shall not negate any obligations of a city utility, combined city utility, city enterprise, or combined city enterprise under section 384.84.

(2) A public utility that has entered into an agreement under this paragraph shall not be liable for damages related to the discontinuance of water service under this paragraph. The customer shall be responsible for all costs associated with discontinuing and reestablishing water service disconnected pursuant to this paragraph.

(3) The board shall adopt rules for the discontinuance of water service under this paragraph. A public utility shall only discontinue water service under this paragraph in accordance with the rules adopted pursuant to this subparagraph.

Approved April 10, 2014

CHAPTER 1086

WATER SERVICES WITHIN TWO MILES OF A CITY

H.F. 2192

AN ACT relating to rural water providers by making changes to water service requirements.

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

Section 1. Section 357A.1, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 6A. "Rural water association" or "association" means a rural water association organized and incorporated as a cooperative association under chapter 499 or as a nonprofit corporation under chapter 504.

Sec. 2. Section 357A.2, subsections 3 and 4, Code 2014, are amended to read as follows:

3. Water services, other than water services provided as of April 1, 1987, shall not be provided within two miles of the limits of a city by a rural water district incorporated under this chapter ~~or chapter 504~~ except as provided in this section. Except as otherwise provided in this chapter, a rural water association shall not provide water services within two miles of a city, other than water services provided as of July 1, 2014.

4. a. A rural water district ~~incorporated under this chapter or chapter 504~~ or rural water association may give notice of intent to provide water service to a new area within two miles of a city by submitting a water plan to the city. This subsection shall not apply in the case of a district or association extending service to new customers or improving existing facilities within existing district or association service areas or existing district or association agreements. If water service is provided by a city utility established under chapter 388, the water plan shall be filed with the governing body of that city utility. The district or association shall provide written notice pursuant to this subsection by certified mail.

b. The ~~water plan is only required to~~ shall indicate the area within two miles of the city which the ~~rural water~~ district or association intends to serve within the next three years. Upon request, the city or city utility shall provide a district or association with a map of the city limits that indicates areas that are currently provided water service by a city utility or enterprise.

c. If the city fails to respond to the ~~rural water district's~~ water plan within ~~ninety~~ seventy-five days of receipt of the plan, the ~~rural water~~ district or association may provide service in the area designated in the plan. The city may inform the ~~rural water~~ district or association within ~~ninety~~ seventy-five days of receipt of the plan that the city requires additional time or information to study the question of providing water service outside the limits of the city. If additional time or information is required, the city shall respond to the ~~rural water district's~~ plan by certified mail within one hundred ~~eighty~~ sixty-five days of receipt of the plan.

d. (1) In responding to the plan, the city may affirmatively waive its right to provide water service within the areas designated for water service by the rural water district, or the city may reserve the right to provide water service in some or all of the areas which the ~~rural water~~ district or association intends to serve.

(2) (a) If the city reserves the right to provide water service, the city shall provide the district or association with a copy of the city's water plan relating to the city's intent and ability to provide water service to such an area.

(b) If the city reserves the right to provide water service within some or all of the areas which the ~~rural water~~ district or association intends to serve, the city shall provide service within ~~four~~ three years of receipt of the water plan submitted under paragraph "a". This section does not preclude a city from providing water service in an area which is annexed by the city.

(c) If the city reserving the right to provide service fails to provide service within three years of receipt of the water plan submitted under paragraph "a", the city waives its right to provide water service and shall provide notice to the district or association by certified mail and the district or association may provide service within the area of the water plan submitted under paragraph "a". If the city fails to provide notice to the district or association, the district or association may provide service in accordance with this paragraph, regardless of whether the district or association has received such notice.

(3) If the district or association fails to provide service within three years after a city waives the right to provide water service under this paragraph "d", the district or association shall provide notice to the city by certified mail and the city may provide service within the area of the water plan submitted under paragraph "a". If the district or association fails to provide notice to the city, the city may provide service in accordance with this paragraph, regardless of whether the city has received such notice.

(4) For purposes of this paragraph "d", "provide water service" and "provide service" mean to deliver water in sufficient quantity and quality to meet customer demand. The department of natural resources shall determine whether such service meets customer demand, as provided under section 455B.174.

Sec. 3. Section 357A.2, Code 2014, is amended by adding the following new subsection:
NEW SUBSECTION. 5. This section does not preclude a city from providing water service in an area which is annexed by the city pursuant to section 357A.21.

Sec. 4. Section 357A.21, Code 2014, is amended to read as follows:
357A.21 Annexation of land by a city — mediation — arbitration.

1. A water district organized under this chapter, chapter 357, 499, or 504 or association shall be fairly compensated for losses resulting from annexation. The governing body of a city or water utility and the board of directors or trustees of the water district or association may agree to terms which provide that the facilities owned by the water district or association and located within the city shall be retained by the water district or association for the purpose of transporting water to customers outside the city.

2. If an agreement is not reached under subsection 1, the governing body of the city or water utility or the board of directors or trustees of the district or association may request mediation pursuant to chapter 679C. The governing body or board requesting mediation shall be responsible for the costs of the mediation. A mediation committee shall be established if a governing body or board requests mediation pursuant to this subsection. The mediation committee shall consist of one member of the governing body of the city or the governing body's designee, one member of the board of directors or trustees of the district or association, as applicable, and one disinterested member chosen by the other two members. A list of qualified mediators may be obtained from the American arbitration association, the public employment relations board established pursuant to section 20.5, or a recognized mediation organization or association.

3. If an agreement is not reached within ninety days, the issues may be submitted to arbitration. If submitted, an arbitrator shall be selected by a committee which includes one member of the governing body of the city or its designee, one member of the water district's or association's board of directors or trustees or its designee, as applicable, and a disinterested party selected by the other two members of the committee. A list of qualified arbitrators may be obtained from the American arbitration association or other recognized arbitration organization or association.

Sec. 5. **NEW SECTION. 388.11 Liability within two miles.**

A city or city utility providing water service within two miles of the limits of the city shall not be liable for a claim for failure to provide or maintain fire hydrants, facilities, or an adequate supply of water or water pressure for fire protection purposes in the area receiving water service if such hydrants, facilities, or water are not intended to be used for fire protection purposes.

Approved April 10, 2014

CHAPTER 1087

VEHICLES OF EXCESSIVE SIZE AND WEIGHT — AGRICULTURAL CONSERVATION CONSTRUCTION EQUIPMENT

H.F. 2230

AN ACT relating to vehicle permit requirements for equipment used primarily for construction of permanent conservation practices on agricultural land, and including effective date provisions.

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

Section 1. Section 321.453, Code 2014, is amended to read as follows:

321.453 Exceptions.

The provisions of this chapter governing size, weight, and load, and the permit requirements of chapter 321E do not apply to fire apparatus; road maintenance equipment owned by, under lease to, or used in the performance of a contract with any state or local authority; ~~or to implements of husbandry when moved or moving upon a highway, except for those implements of husbandry moved or moving on any that is not a portion of the interstate; and~~ or equipment used primarily for construction of permanent conservation

practices on agricultural land when moved or moving upon a highway that is not a portion of the interstate, so long as the equipment is without payload and the movement does not violate posted weight limitations on bridges, except as provided in sections 321.463, 321.471, and 321.474. A vehicle, that is carrying an implement of husbandry, ~~which or equipment~~ used primarily for construction of permanent conservation practices and is exempted from the permit requirements under this section shall be equipped with an amber flashing light visible from the rear. If the amber flashing light is obstructed by the loaded implement or equipment, the loaded implement or equipment shall also be equipped with and display an amber flashing light. The vehicle shall also be equipped with warning flags on that portion of the vehicle which protrudes into oncoming traffic, and shall only operate from thirty minutes prior to sunrise to thirty minutes following sunset.

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

Approved April 10, 2014

CHAPTER 1088

NOTICE OF STATE AGENCY FEES

H.F. 2274

AN ACT concerning notice of fees imposed and collected by state agencies.

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

Section 1. NEW SECTION. **17A.6B Agency fees internet site — notice.**

1. The office of the chief information officer shall establish and maintain a user-friendly state services fee database and internet site for use by the public. Each agency shall make available through the internet site the current fees, rates, and charges imposed by the agency on the public.

2. The state services fee internet site shall provide timely notice of any modifications in fees, rates, and charges imposed by an agency by providing for an electronic mail notification system for interested parties.

Sec. 2. **AGENCY FEES INTERNET SITE — DEVELOPMENT.** By December 1, 2014, the office of the chief information officer shall, in coordination with applicable state agencies, develop and establish an initial version of a state service fee database and internet site as provided by this Act. Each agency shall assist the office of the chief information officer in development of the database and internet site.

Approved April 10, 2014

CHAPTER 1089

DISPOSITION OF UNCLAIMED PROPERTY — GIFT CERTIFICATES

H.F. 2296

AN ACT relating to disposition of unclaimed property provisions applicable to gift certificates, and providing applicability provisions.

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

Section 1. Section 556.9, Code 2014, is amended to read as follows:

556.9 Miscellaneous personal property held for another person — wages — gift certificates.

1. a. All intangible personal property, not otherwise covered by this chapter, including any income or increment earned on the property and deducting any lawful charges, that is held or owing in this state in the ordinary course of the holder's business and has remained unclaimed by the owner for more than three years after it became payable or distributable is presumed abandoned. ~~However, unpaid~~

b. ~~Unpaid~~ wages, including wages represented by payroll checks or other compensation for personal services owing in the ordinary course of the holder's business that remain unclaimed by the owner for more than one year after becoming payable are presumed abandoned.

c. ~~Except as provided in subsection 2, funds represented by a gift certificate balance that has not been presented within five years from the date of issuance of the gift certificate are presumed abandoned.~~

2. a. An issuer of a gift certificate shall not deduct from the face value of the gift certificate any charge imposed due to the failure of the owner of the gift certificate to present the gift certificate in a timely manner, unless a valid and enforceable written contract exists between the issuer and the owner of the gift certificate pursuant to which the issuer regularly imposes such charges and does not regularly reverse or otherwise cancel them.

b. ~~Notwithstanding the time limitation in subsection 1, a gift certificate redeemable for merchandise only that is not subject to an expiration date and that is not subject to a deduction from the face value of the gift certificate for failure of the owner of the gift certificate to present the gift certificate in a timely manner, or subject to any other charge or service fee, which card remains un-presented, shall continue in force and be eligible for presentation for an indefinite period of time, and shall not be subject to a presumption of abandonment.~~

c. For purposes of this ~~subsection~~ section, "gift certificate" means a merchandise certificate or electronic gift card conspicuously designated as a gift certificate or electronic gift card, and generally purchased by a buyer for use by a person other than the buyer.

Sec. 2. **APPLICABILITY.** Section 556.9, subsection 2, paragraph b, as enacted in this Act, applies to gift certificates redeemable for merchandise only that are sold after July 1, 2014.

Approved April 10, 2014

CHAPTER 1090

GARNISHMENT OF JUDGMENT DEBTOR PROPERTY — NOTICE

H.F. 2387

AN ACT providing for notice of garnishment and levy to a judgment debtor.

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

Section 1. Section 642.14, Code 2014, is amended to read as follows:

642.14 Notice.

Judgment against the garnishee shall not be entered until the principal defendant in the main action has had ten days' notice of the garnishment proceedings, to be served in the same manner as original notices. However, if the garnishment is to earnings owed the such defendant by the garnishee, judgment may be entered if notice to the defendant is served with the notice of garnishment to the garnishee who shall deliver the notice to the defendant with the remainder of or in lieu of the defendant's earnings. The garnishee shall state in answer to the service of notice of garnishment whether or not service of notice was delivered to the defendant.

The notice required by this section shall contain the full text of section 630.3A.

Sec. 2. NEW SECTION. 642.14A Notice of garnishment and levy.

1. Within seven days after execution is served upon a garnishee, the sheriff shall send a notice of garnishment and levy to the defendant in the main action informing the defendant that certain real and personal property of the defendant may be exempt from execution or garnishment and that a hearing process is available for the defendant to claim such exemptions.

2. The notice required by this section shall be served by personal service or restricted certified mail and first class mail to the last known address of the defendant and to the defendant's attorney. The judgment creditor shall provide the sheriff with the last known address of the defendant and the defendant's attorney if there is an attorney of record. Proof of mailing or personal service by the sheriff shall be by affidavit.

3. The notice required by this section shall:

a. Inform the defendant that judgment has been entered in the main action and the defendant's funds or other property is subject to execution under the judgment.

b. Inform the defendant that the defendant has the right to claim funds or other property exempt from execution or garnishment and a right to be timely heard on those claims.

c. Inform the defendant that if the defendant does not file a motion or other appropriate pleading to claim funds or other property exempt from execution or garnishment under state or federal law, the defendant may lose any such rights and the funds or other property may be applied to the judgment against the defendant.

d. Inform the defendant that state and federal laws may place limits on the amount of earnings that may be garnished annually and per pay period and limits on other funds and property that may be garnished or levied against.

e. Contain the full text of section 630.3A.

f. State that the defendant may wish to consult a lawyer for advice as to the meaning of the notice.

4. An additional court filing fee shall not be assessed for proceedings under this section.

Approved April 10, 2014

CHAPTER 1091

EDUCATION OF CHILDREN ADJUDICATED UNDER JUVENILE JUSTICE LAW OR RECEIVING FOSTER CARE SERVICES

H.F. 2388

AN ACT relating to continuity of learning for children adjudicated under the juvenile justice law or receiving foster care services.

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

Section 1. Section 273.2, Code 2014, is amended by adding the following new subsection:
NEW SUBSECTION. 10. The area education agency board is encouraged to employ a child welfare liaison to provide services and guidance to local school districts to facilitate the

efficient and effective transfer and enrollment of a child adjudicated under chapter 232 or receiving foster care services to another school district, including but not limited to guidance relating to the transfer of credit earned for coursework taken by the student, enrollment transition planning, facilitating information sharing between education and child welfare agencies, and developing systems designed to ameliorate the transition issues faced by a child adjudicated under chapter 232 or receiving foster care services who is transferring to and enrolling in a school district.

Sec. 2. Section 280.29, Code 2014, is amended to read as follows:

280.29 Enrollment of children adjudicated or in foster care — transfer of educational records — services.

1. In order to facilitate the educational stability of children in adjudicated under chapter 232 or receiving foster care services, a school district, upon notification by an agency of the state that a child in adjudicated under chapter 232 or receiving foster care services is transferring into to and enrolling in the school district, shall provide for the immediate and appropriate enrollment of the child. The school district shall do the following:

a. Work with an area education agency child welfare liaison, if the area education agency has employed such a liaison in accordance with section 273.2, subsection 10, to develop systems to ease the enrollment transition of a child adjudicated under chapter 232 or receiving foster care services to another school.

b. Develop procedures for awarding credit for coursework, including electives, completed by a child adjudicated under chapter 232 or receiving foster care services while enrolled at another school.

(1) Credits and grades earned and offered for acceptance shall be based on official transcripts and shall be accepted without validation unless required under the receiving school district's accreditation requirements.

(2) If the child earned less than a passing grade for a unit of coursework, the school district may require the child to retake the class in middle or high school. If the school district determines the child's proficiencies in an elementary grade are substantially deficient, the child's parent or guardian shall be notified and intensive instructional services and supports pursuant to section 279.68 shall be provided if appropriate.

c. Promote practices that facilitate access by a child adjudicated under chapter 232 or receiving foster care services to extracurricular programs, summer programs, and credit transfer services.

d. Establish procedures to lessen the adverse impact of the enrollment transfer of a child adjudicated under chapter 232 or receiving foster care services to another school.

e. Enter into a memorandum of understanding with the department of human services regarding the exchange of information as appropriate to facilitate the enrollment transition of children adjudicated under chapter 232 or receiving foster care services from one school to another school.

f. Provide other assistance as identified by the area education child welfare liaison.

2. A school district or an accredited nonpublic school, upon notification by an agency of the state that a child adjudicated under chapter 232 or in foster care is transferring enrollment from the school district or accredited nonpublic school to another school district or accredited nonpublic school, shall promptly provide for the transfer of all of the educational records of the child not later than five school days after receiving the notification.

Sec. 3. STATE MANDATE FUNDING SPECIFIED. In accordance with section 25B.2, subsection 3, the state cost of requiring compliance with any state mandate included in this Act shall be paid by a school district from state school foundation aid received by the school district under section 257.16. This specification of the payment of the state cost shall be deemed to meet all of the state funding-related requirements of section 25B.2, subsection 3, and no additional state funding shall be necessary for the full implementation of this Act by and enforcement of this Act against all affected school districts.

CHAPTER 1092

SUBSTANTIVE CODE CORRECTIONS

H.F. 2423

AN ACT relating to statutory corrections which may adjust language to reflect current practices, insert earlier omissions, delete redundancies and inaccuracies, delete temporary language, resolve inconsistencies and conflicts, update ongoing provisions, or remove ambiguities and providing effective and applicability dates.

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

DIVISION I
MISCELLANEOUS CHANGES

Section 1. Section 2C.16, subsection 3, Code 2014, is amended to read as follows:

3. If the ombudsman believes that a law resulted in an administrative action ~~has occurred because of laws of which results are~~ is unfair or otherwise objectionable, the ombudsman shall notify the general assembly concerning desirable statutory change.

Sec. 2. Section 6B.4, Code 2014, is amended to read as follows:

6B.4 Commission to assess damages.

1. Annually the board of supervisors of a county shall appoint not less than twenty-eight residents of the county and the names of such persons shall be placed on a list and they shall be eligible to serve as members of a compensation commission. One-fourth of the persons appointed shall be owner-operators of agricultural property, one-fourth of the persons appointed shall be owners of city property, one-fourth shall be licensed real estate salespersons or real estate brokers, and one-fourth shall be persons having knowledge of property values in the county by reason of their occupation, such as bankers, auctioneers, property managers, property appraisers, and persons responsible for making loans on property.

2. a. The chief judge of the judicial district or the chief judge's designee shall select by lot six persons from the list, ~~two~~ who shall constitute a compensation commission to assess the damages to all property to be taken by the applicant and located in the county, as follows:

(1) Two persons who are owner-operators of agricultural property when the property to be condemned is agricultural property; ~~two.~~

(2) Two persons who are owners of city property when the property to be condemned is other than agricultural property; ~~and two.~~

(3) Two persons from each of the remaining two representative groups, ~~who shall constitute a compensation commission to assess the damages to all property to be taken by the applicant and located in the county, and shall name a chairperson from the persons selected.~~

b. The chief judge or the judge's designee shall name a chairperson from the persons selected and may appoint such alternate members and chairpersons to the commission as are deemed necessary and appropriate under the circumstances. A person shall not be selected as a member or alternate member of the compensation commission if the person possesses any interest in the proceeding which would cause the person to render a biased decision. The applicant shall mail a copy of the list of commissioners and alternates appointed by the chief judge by certified mail to the property owner at the owner's last known address. The applicant shall also cause the list of commissioners and alternates to be published once in a newspaper of general circulation in the county, not less than four nor more than twenty days before the meeting of the compensation commission to assess the damages. Service of the list of commissioners and alternates by publication shall be deemed complete on the day of publication. In lieu of mailing and publishing the list of commissioners and alternates, the applicant may cause the list to be served upon the owner of the property in the manner provided by the Iowa rules of civil procedure for the personal service of original notice. The list of commissioners and alternates shall be mailed and published or served, as

above provided, prior to or contemporaneously with service of the notice of assessment as provided in section 6B.8.

3. Written instructions for members of compensation commissions shall be prepared under the direction of the chief justice of the supreme court and distributed to the sheriff in each county. The sheriff shall transmit copies of the instructions to each member of a compensation commission, and such instructions shall be read aloud to each commission before it commences its duties.

Sec. 3. Section 6B.37, Code 2014, is amended to read as follows:

6B.37 Form of record — certificate.

Said The papers described in sections 6B.35 and 6B.36 shall be securely fastened together, arranged in the order named above in those sections, and be accompanied by a certificate of the officer filing the papers that the papers are true and correct copies of the original files in the proceedings and that the statements accompanying the papers are true.

Sec. 4. Section 6B.40, Code 2014, is amended to read as follows:

6B.40 Failure to record — liability.

Any sheriff, or clerk of the district court, as the case may be, who fails to present said the required papers, statements, and certificate for record, and any recorder who fails to record the same as above provided in section 6B.38 shall be liable for all damages caused by such failure.

Sec. 5. Section 7C.12, subsection 2, paragraph a, Code 2014, is amended to read as follows:

a. Shall promulgate rules which are necessary or expedient to carry out the intent and purposes of the private activity bond allocation Act this chapter.

Sec. 6. Section 9I.3, subsection 3, paragraph d, subparagraphs (5) and (6), Code 2014, are amended to read as follows:

~~(5) Reserved.~~

~~(6) (5)~~ Effective July 1, 2001, a nonresident alien, foreign business, or foreign government or an agent, trustee, or fiduciary of the alien, business, or government shall not, ~~except as provided in subparagraph (5)~~, acquire or hold agricultural land used for the primary purpose of testing, developing, or producing animals.

Sec. 7. Section 12C.16, subsection 1, paragraph b, subparagraph (1), subparagraph division (d), Code 2014, is amended to read as follows:

(d) To the extent of the guarantee, loans, obligations, or nontransferable letters of credit upon which the payment of principal and interest is fully secured or guaranteed by the United States of America or an agency or instrumentality of the United States of America ~~or the United States central credit union~~, a corporate central credit union organized under section 533.213, or a corporate credit union whose activities are subject to regulation by the national credit union administration, and the rating of any one of such credit unions remains within the two highest classifications of prime established by at least one of the standard rating services approved by the superintendent of banking by rule pursuant to chapter 17A. The treasurer of state shall adopt rules pursuant to chapter 17A to implement this section.

Sec. 8. Section 12C.17, subsection 1, paragraph c, Code 2014, is amended to read as follows:

c. The securities shall be deposited with the federal reserve bank, the federal home loan bank of Des Moines, Iowa, ~~or the United States central credit union~~, a corporate central credit union organized under section 533.213, or a corporate credit union whose activities are subject to regulation by the national credit union administration pursuant to a bailment agreement or a pledge custody agreement.

Sec. 9. Section 12C.17, subsection 4, Code 2014, is amended to read as follows:

4. Upon written request from the appropriate public officer but not less than monthly, the federal reserve bank, the federal home loan bank of Des Moines, Iowa, ~~the United States~~

~~central credit union~~, a corporate central credit union organized under section 533.213, or a corporate credit union whose activities are subject to regulation by the national credit union administration shall report a description, the par value, and the market value of any pledged collateral by a credit union.

Sec. 10. Section 16.2, subsection 1, unnumbered paragraph 1, Code 2014, is amended to read as follows:

An Iowa finance authority board of directors is created. The powers of the authority are vested in and shall be exercised by the board. The board authority includes nine members appointed by the governor subject to confirmation by the senate.

Sec. 11. Section 16.197, Code 2014, is amended to read as follows:

16.197 Limitation of liability.

The A member of the authority, a person acting on behalf of the authority while acting within the scope of their employment or agency, or the treasurer of state shall not be subject to personal liability resulting from carrying out the powers and duties of the authority or the treasurer, as applicable, in sections 16.193 through 16.196.

Sec. 12. Section 16.221, subsection 3, paragraph c, Code 2014, is amended to read as follows:

c. Obtain affordable operating capital, ~~including as provided by section 175.35.~~

Sec. 13. Section 17A.4, subsection 3, paragraph c, Code 2014, is amended to read as follows:

c. If an objection to a rule is filed under this subsection, a copy of the objection, properly dated, shall be forwarded to the agency at the time of filing the objection. In any action contesting a rule or portion of a rule adopted pursuant to this subsection, the burden of proof shall be on the agency to show that the procedures of subsection 1 were impracticable, unnecessary, or contrary to the public interest ~~and that, if a category of rules was involved, the category was very narrowly tailored.~~

Sec. 14. Section 17A.4, subsection 5, Code 2014, is amended to read as follows:

5. ~~No A rule adopted after July 1, 1975, is not valid unless adopted in substantial compliance with the above requirements of this section that are in effect at the time of adoption of the rule.~~ However, a rule shall be conclusively presumed to have been made in compliance with all of the ~~above~~ procedural requirements of this section if it has not been invalidated on the grounds of noncompliance in a proceeding commenced within two years after its effective date.

Sec. 15. Section 17A.4, subsection 9, Code 2014, is amended to read as follows:

9. Upon the vote of two-thirds of its members, the administrative rules review committee, following notice of intended action as provided in subsection 1 and prior to adoption of a rule pursuant to that notice, may suspend further action relating to that notice for seventy days. ~~Notice of that~~ a notice of intended action ~~that~~ was suspended under this provision shall be published in the Iowa administrative code and bulletin.

Sec. 16. Section 23.6, subsection 6, Code 2014, is amended to read as follows:

6. ~~The board may examine~~ Examine, as deemed necessary by the board, a record of a governmental body or a government body that is the subject matter of a complaint, including any record that is confidential by law. Confidential records provided to the board by a governmental body or a government body shall continue to maintain their confidential status. Any member or employee of the board is subject to the same policies and penalties regarding the confidentiality of the document as an employee of the governmental body or a the government body.

Sec. 17. Section 23.9, Code 2014, is amended to read as follows:

23.9 Informal assistance.

After accepting a complaint, the board shall promptly work with the parties, through

employees ~~on its own staff~~ of the board, to reach an informal, expeditious resolution of the complaint.

Sec. 18. Section 24.13, Code 2014, is amended to read as follows:

24.13 Procedure by levying board.

Any board which has the power to levy a tax without the same first being certified to it, shall follow the same procedure for hearings as is ~~hereinbefore~~ required of certifying boards under this chapter.

Sec. 19. Section 28D.6, subsection 4, Code 2014, is amended to read as follows:

4. Any employee of a sending agency assigned in this state who suffers disability or death as a result of personal injury arising out of and in the course of such assignment, or sustained in the performance of duties in connection therewith, shall be treated for the purpose of the receiving agency's employee compensation program, as an employee, as defined in such compensation program, who has sustained such injury in the performance of such duty, but shall not receive benefits under that compensation program for any period for which the employee elects to receive similar benefits as an employee under the sending agency's employee compensation program.

Sec. 20. Section 29A.50, Code 2014, is amended to read as follows:

29A.50 Immunity.

The commanding officer and members of any of the military forces engaged in the suppression of an insurrection, assistance to civil authorities in emergencies, homeland defense, or security duties, or the enforcement of the laws, shall have the same immunity as peace officers.

Sec. 21. Section 35D.2, subsection 1, Code 2014, is amended to read as follows:

1. Persons described in section 35D.1 who are disabled by disease, injury, or old age, and who meet the qualifications for nursing or residential care, and who are unable to earn a livelihood, and who are residents of the state of Iowa on the date of the application and immediately preceding the date the application is accepted, may be admitted to the home as members under rules adopted by the commission. The commission shall adopt rules to emphasize the admission of homeless honorably discharged veterans. Eligibility determinations are subject to approval by the commandant.

Sec. 22. Section 80D.12, subsection 2, Code 2014, is amended to read as follows:

2. For reserve ~~police~~ peace officers of a tribal government, hospital and medical assistance and benefits shall be provided by the tribal government to members of the reserve force who sustain injury while performing official duties in the same manner as for a regular peace officer of the tribal government.

Sec. 23. Section 89.3, subsection 8, Code 2014, is amended to read as follows:

8. Inspections of unfired steam pressure vessels operating in excess of fifteen pounds per square inch and low pressure steam boilers shall be conducted at least once each calendar year. The inspections conducted ~~over~~ within each two-year period shall include an external inspection conducted while the boiler is operating and an internal inspection, where construction permits. No more than one inspection shall be conducted ~~over~~ a per six-month period. An internal inspection of an unfired steam pressure vessel or low pressure steam boiler may be required at any time by the commissioner upon the observation by an inspector of conditions, enumerated by the commissioner through rules, warranting an internal inspection.

Sec. 24. Section 101.21, subsection 1, paragraph a, Code 2014, is amended to read as follows:

a. An aboveground tank which ~~complies with~~ meets any of the following criteria:

- (1) Has one thousand one hundred gallons or less capacity.
- (2) Stores flammable liquids on a farm located outside the limits of a city, if the aboveground tank has two thousand gallons or less capacity.

(3) Stores combustible liquids on a farm located outside the limits of a city, if the aboveground tank has five thousand gallons or less capacity.

Sec. 25. Section 101A.2, subsection 4, Code 2014, is amended to read as follows:

4. Except as permitted in section 101A.3 and sections 101A.9 to through 101A.11, it shall be unlawful for any person to willfully manufacture, import, store, detonate, sell, or otherwise transfer any explosive materials unless such person is the holder of a valid license issued pursuant to this section.

Sec. 26. Section 105.10, subsection 2, Code 2014, is amended to read as follows:

2. Except as provided in section 105.11, a person shall not engage in the business of designing, installing, or repairing plumbing, mechanical, HVAC, refrigeration, sheet metal, or hydronic systems unless at all times a licensed master, who shall be responsible for the proper designing, installing, and repairing of the plumbing, HVAC, refrigeration, sheet metal, or hydronic system, is employed by the person and is actively in charge of the plumbing, mechanical, HVAC, refrigeration, sheet metal, or hydronic work of the person. An individual who performs such work pursuant to a business operated as a sole proprietorship shall be a licensed master in the applicable discipline.

Sec. 27. Section 123.3, subsection 5, Code 2014, is amended to read as follows:

5. "*Alcoholic liquor*" or "*intoxicating liquor*" means the varieties of liquor defined in subsections 3 and 43 which contain more than five percent of alcohol by weight, beverages made as described in subsection 7 which beverages contain more than five percent of alcohol by weight or six and twenty-five hundredths percent of alcohol by volume but which are not wine as defined in subsection 47 or high alcoholic content beer as defined in subsection 19, and every other liquid or solid, patented or not, containing spirits and every beverage obtained by the process described in subsection 47 containing more than seventeen percent alcohol by weight or twenty-one and twenty-five hundredths percent of alcohol by volume, and susceptible of being consumed by a human being, for beverage purposes. Alcohol manufactured in this state for use as fuel pursuant to an experimental distilled spirits plant permit or its equivalent issued by the federal bureau of alcohol, tobacco and firearms is not an "*alcoholic liquor*".

Sec. 28. Section 123.30, subsection 1, paragraph b, Code 2014, is amended to read as follows:

b. As a condition for issuance of a liquor control license or wine or beer permit, the applicant must give consent to members of the fire, police, and health departments and the building inspector of cities; the county sheriff, or deputy sheriff,; members of the department of public safety,; representatives of the division and of the department of inspections and appeals,; certified police officers,; and any official county health officer to enter upon areas of the premises where alcoholic beverages are stored, served, or sold, without a warrant during business hours of the licensee or permittee to inspect for violations of this chapter or ordinances and regulations that cities and boards of supervisors may adopt. However, a subpoena issued under section 421.17 or a warrant is required for inspection of private records, a private business office, or attached living quarters. Persons who are not certified peace officers shall limit the scope of their inspections of licensed premises to the regulatory authority under which the inspection is conducted. All persons who enter upon a licensed premises to conduct an inspection shall present appropriate identification to the owner of the establishment or the person who appears to be in charge of the establishment prior to commencing an inspection; however, this provision does not apply to undercover criminal investigations conducted by peace officers.

Sec. 29. Section 123.138, subsection 1, Code 2014, is amended to read as follows:

1. Each class "A" or special class "A" permittee shall keep proper records showing the amount of beer sold by the permittee, and these records shall be at all times open to inspection by the administrator and to other persons pursuant to section 123.30, subsection 1. Each class "B" permittee, class "C" permittee, and or retail liquor control licensee shall keep proper records showing each purchase of beer made by the permittee and or licensee,

and the date and the amount of each purchase and the name of the person from whom each purchase was made, which records shall be open to inspection pursuant to section 123.30, subsection 1, during normal business hours of the permittee or licensee.

Sec. 30. Section 125.10, subsection 16, Code 2014, is amended to read as follows:

16. Encourage all health and disability insurance programs to include ~~substance abuse~~ substance-related disorders as a covered ~~illness~~ illnesses.

Sec. 31. Section 135C.41, Code 2014, is amended to read as follows:

135C.41 Licensee's response to citation.

Within twenty business days after service of a citation under section 135C.40, a facility shall ~~either do one of the following:~~

1. ~~If it the facility~~ does not desire to contest the citation, take one of the following actions:

a. Remit to the department the amount specified by the department pursuant to section 135C.36 as a penalty for each Class I violation cited, and for each Class II violation unless the citation specifically waives the penalty, which funds shall be paid by the department into the state treasury and credited to the general fund; ~~or.~~

b. In the case of a Class II violation for which the penalty has been waived in accordance with the standards prescribed in section 135C.36, subsection 2, or a Class III violation, send to the department a written response acknowledging that the citation has been received and stating that the violation will be corrected within the specific period of time allowed by the citation; ~~or.~~

2. Notify ~~If the facility~~ desires to contest the citation, notify the director that the facility desires to contest the citation and request an informal conference with an independent reviewer pursuant to section 135C.42.

Sec. 32. Section 144A.2, subsection 8, paragraph b, Code 2014, is amended to read as follows:

b. "*Life-sustaining procedure*" does not include the provision of nutrition or hydration except when required to be provided parenterally or through intubation, or the administration of medication or performance of any medical procedure deemed necessary to provide comfort care or to alleviate pain.

Sec. 33. Section 172A.10, Code 2014, is amended to read as follows:

172A.10 Injunctions — criminal penalties.

1. If any person who is required by this chapter to be licensed fails to obtain the required license, or if any person who is required by this chapter to maintain proof of financial responsibility fails to obtain or maintain such proof, or if any licensee fails to discontinue engaging in licensed activities when that person's license has been suspended, such failure shall be deemed a nuisance and the secretary may bring an action on behalf of the state to enjoin such nuisance. Such actions may be heard on not less than five days' notice to the person whose activities are sought to be enjoined. The failure to obtain a license when required, or the failure to maintain proof of financial responsibility shall constitute a violation of this chapter.

2. Any person convicted of violating any provision of this chapter shall be guilty of a serious misdemeanor.

Sec. 34. Section 175.31, Code 2014, is amended to read as follows:

175.31 Programs in progress.

The authority shall complete the administration of programs in progress on July 1, 1980, to the extent that funds were committed, obligations incurred or rights accrued prior to July 1, 1980, under the programs authorized under sections 234.15 to 234.20, ~~prior to the repeal of those sections~~ Code 1979. Moneys received under this section shall be deposited to the authority.

Sec. 35. Section 175.37, subsection 4, unnumbered paragraph 1, Code 2014, is amended to read as follows:

The tax credit is allowed only for agricultural assets that are subject to an agricultural assets

transfer agreement. The agreement shall provide for the lease of agricultural land located in this state, including any improvements, and may provide for the rental of agricultural equipment as defined in section 322F.1.

Sec. 36. Section 203.10, subsection 2, Code 2014, is amended to read as follows:

2. The department may issue an order to suspend or revoke the license of a grain dealer who violates a provision of this chapter, including a rule adopted in accordance with this chapter, pursuant to chapter 17A.

Sec. 37. Section 203C.10, subsection 2, Code 2014, is amended to read as follows:

2. The department may issue an order to suspend or revoke the license of a warehouse operator who violates a provision of this chapter, including a rule adopted in accordance with this chapter, pursuant to chapter 17A.

Sec. 38. Section 203C.15, subsection 10, paragraph d, Code 2014, is amended to read as follows:

d. Warehouse operators who are the owners of bulk grain.

Sec. 39. Section 206.2, subsection 1, unnumbered paragraph 1, Code 2014, is amended to read as follows:

The term ~~“active ingredient”~~ “Active ingredient” means:

Sec. 40. Section 206.2, subsections 2, 3, 10, 11, 13, and 14, Code 2014, are amended to read as follows:

2. The term ~~“adulterated”~~ “Adulterated” shall apply to any pesticide if its strength or purity falls below the professed standard or quality as expressed on labeling or under which it is sold, or if any substance has been substituted wholly or in part for the article, or if any valuable constituent of the article has been wholly or in part abstracted.

3. The term ~~“antidote”~~ “Antidote” means the most practical immediate treatment in case of poisoning and includes first aid treatment.

10. The term ~~“device”~~ “Device” means any instrument or contrivance intended for trapping, destroying, repelling, or mitigating insects, birds, or rodents or destroying, repelling, or mitigating fungi, nematodes, weeds, or such other pests as may be designated by the secretary, but not including equipment used for the application of pesticides when sold separately therefrom.

11. The term ~~“distribute”~~ “Distribute” means to offer for sale, hold for sale, sell, barter, or supply pesticides in this state.

13. The term ~~“hazard”~~ “Hazard” means a probability that a given pesticide will have an adverse effect on man or the environment in a given situation, the relative likelihood of danger or ill effect being dependent on a number of interrelated factors present at any given time.

14. The term ~~“inert ingredient”~~ “Inert ingredient” means an ingredient which is not an active ingredient.

Sec. 41. Section 206.2, subsection 15, unnumbered paragraph 1, Code 2014, is amended to read as follows:

The term ~~“ingredient statement”~~ “Ingredient statement” means either:

Sec. 42. Section 206.2, subsection 16, Code 2014, is amended to read as follows:

16. The term ~~“label”~~ “Label” means the written, printed, or graphic matter on, or attached to, the pesticide or device, or the immediate container thereof, and the outside container or wrapper of the retail package, if any there be, of the pesticide or device.

Sec. 43. Section 206.2, subsection 17, unnumbered paragraph 1, Code 2014, is amended to read as follows:

The term ~~“labeling”~~ “Labeling” means all labels and other written, printed, or graphic matter:

Sec. 44. Section 206.2, subsection 18, unnumbered paragraph 1, Code 2014, is amended to read as follows:

The term ~~“misbranded”~~ “Misbranded” shall apply:

Sec. 45. Section 206.2, subsections 19, 20, 21, 22, 23, 26, 27, 30, and 31, Code 2014, are amended to read as follows:

19. The term ~~“permit”~~ “Permit” means a written certificate, issued by the secretary or the secretary’s agent under rules adopted by the department authorizing the use of certain state restricted use pesticides.

20. The term ~~“person”~~ “Person” means any individual, partnership, association, corporation, or organized group of persons whether incorporated or not.

21. The term ~~“pesticide”~~ shall mean (a) any “Pesticide” means any of the following:

a. Any substance or mixture of substances intended for preventing, destroying, repelling, or mitigating directly or indirectly any insects, rodents, nematodes, fungi, weeds, and other forms of plant or animal life or viruses, except viruses on or in living persons, which the secretary shall declare to be a pest, and (b) any

b. Any substances intended for use as a plant growth regulator, defoliant, or desiccant.

22. The term ~~“pesticide dealer”~~ “Pesticide dealer” means any person who distributes restricted use pesticides, pesticide for use by commercial or public pesticide applicators, or general use pesticides labeled for agricultural or lawn and garden use with the exception of dealers whose gross annual pesticide sales are less than ten thousand dollars for each business location owned or operated by the dealer.

23. The term ~~“plant growth regulator”~~ “Plant growth regulator” means any substance or mixture of substances intended, through physiological action, for accelerating or retarding the rate of growth or rate of maturation, or for otherwise altering the behavior of ornamental or crop plants or the produce thereof, but shall not include substances to the extent that they are intended as plant nutrients, trace elements, nutritional chemicals, plant inoculants, and soil amendments.

26. The term ~~“registrant”~~ “Registrant” means the person registering any pesticide or device or who has obtained a certificate of license from the department pursuant to the provisions of this chapter.

27. The term ~~“restricted use pesticide”~~ “Restricted use pesticide” means any pesticide restricted as to use by rule of the secretary as adopted under section 206.20.

30. The term ~~“under the direct supervision of”~~ “Under the direct supervision of” means the act or process whereby the application of a pesticide is made by a competent person acting under the instructions and control of a certified applicator or a state licensed commercial applicator who is available if and when needed, even though such certified applicator is not physically present at the time and place the pesticide is applied.

31. The term ~~“unreasonable adverse effects on the environment”~~ “Unreasonable adverse effects on the environment” means any unreasonable risk to man or the environment, taking into account the economic, social, and environmental costs and benefits of the use of any pesticide.

Sec. 46. Section 216A.2, subsection 2, Code 2014, is amended to read as follows:

2. The department director is the chief administrative officer of the department and in that capacity administers the programs and services of the department in compliance with applicable federal and state laws and regulations. The duties of the department director include preparing a budget, establishing an internal administrative structure, and employing personnel.

Sec. 47. Section 230.2, Code 2014, is amended to read as follows:

230.2 Finding of residence.

If a person’s residency status is disputed, the residency shall be determined in accordance with section 331.394. Otherwise, the district court may, when the person is ordered placed in a hospital for psychiatric examination and appropriate treatment, or as soon thereafter as the court obtains the proper information, ~~determine~~ make one of the following determinations and enter of record whether the residence of the person is in a county or the person is deemed

to be a state case, as follows:

1. ~~In~~ That the person's residence is in the county from which the person was placed in the hospital.
2. ~~In~~ That the person's residence is in another county of the state.
3. ~~In~~ That the person's residence is in a foreign state or country and the person is deemed to be a state case.
4. ~~Unknown~~ That the person's residence is unknown and the person is deemed to be a state case.

Sec. 48. Section 230.11, Code 2014, is amended to read as follows:

230.11 Recovery of costs from state.

Costs and expenses attending the taking into custody, care, and investigation of a person who has been admitted or committed to a state hospital, United States department of veterans affairs hospital, or other agency of the United States government, for persons with mental illness and who has no residence in this state or whose residence is unknown, including cost of commitment, if any, shall be paid as a state case as approved by the administrator. The amount of the costs and expenses approved by the administrator is appropriated to the department from any money in the state treasury not otherwise appropriated. Payment shall be made on itemized vouchers executed by the auditor of the county which has paid them, and approved by the administrator.

Sec. 49. Section 230.34, Code 2014, is amended to read as follows:

230.34 Definitions.

As used in this chapter, unless the context otherwise requires:

1. ~~As used in this chapter, "administrator"~~ "Administrator" means the administrator of the department of human services assigned, in accordance with section 218.1, to control the state mental health institutes, or that administrator's designee.
2. ~~As used in this chapter, "auditor"~~ "Auditor" means the county auditor or the auditor's designee.
3. ~~As used in this chapter, unless the context otherwise requires, "book" "Book", "list", "record", or "schedule" kept by a county auditor, assessor, treasurer, recorder, sheriff, or other county officer means the county system as defined in section 445.1.~~
4. ~~As used in this chapter, unless the context otherwise requires, "department"~~ "Department" means the department of human services.

Sec. 50. Section 232.80, Code 2014, is amended to read as follows:

232.80 Homemaker services.

A homemaker-home health aide may be assigned to give care to a child in the child's place of residence. Whenever possible, the services shall be provided in preference to removal of the child from the home. The care may be provided under this Act chapter on an emergency basis for up to twenty-four hours without court order, and may be ordered by the court for a period of time extending until dismissal or disposition of the case.

Sec. 51. Section 232.90, subsection 4, Code 2014, is amended to read as follows:

4. The county attorney and the attorney general shall comply with the requirements of chapter 232B and the federal Indian Child Welfare Act, Pub. L. No. 95-608, when either chapter 232B or the federal Indian Child Welfare Act is determined to be applicable in any proceeding under this division.

Sec. 52. Section 232.102, subsection 3, Code 2014, is amended to read as follows:

3. After a dispositional hearing and upon written findings of fact based upon evidence in the record that an alternative placement set forth in subsection 1, paragraph "a", subparagraph (1), has previously been made and is not appropriate the court may enter an order transferring the guardianship of the child for the purposes of subsection § 9, to the director of human services for the purposes of placement in the Iowa juvenile home at Toledo.

Sec. 53. Section 249A.47, subsection 1, paragraph h, Code 2014, is amended to read as follows:

h. A provider who intentionally and purposefully and without good cause fails to grant timely access, upon reasonable request ~~and without good cause~~, to the department for the purpose of audits, investigations, evaluations, or other functions of the department, is subject to a civil penalty of fifteen thousand dollars for each day of the failure.

Sec. 54. Section 252.27, unnumbered paragraph 2, Code 2014, is amended to read as follows:

The board shall record its proceedings relating to the provision of assistance to specific persons under this chapter. A person who is aggrieved by a decision of the board may appeal the decision as if it were a contested case before an agency and as if the person had exhausted administrative remedies in accordance with the procedures and standards in section 17A.19, subsections 2 ~~to~~ through 12, except section 17A.19, subsection 10, paragraphs “b” and “g”, and section 17A.20.

Sec. 55. Section 252.37, Code 2014, is amended to read as follows:

252.37 Appeal to supervisors.

If a poor person, on application to the general assistance director, is refused the required assistance, the applicant may appeal to the board of supervisors, who, upon examination into the matter, may order the director to provide assistance, or ~~it~~ who may direct specific assistance.

Sec. 56. Section 256.7, subsection 26, paragraph a, subparagraph (3), Code 2014, is amended to read as follows:

(3) The rules establishing a core curriculum shall address the core content standards in subsection 28 and the skills and knowledge students need to be successful in the twenty-first century. The core curriculum shall include social studies and twenty-first century learning skills which include but are not limited to civic literacy, health literacy, technology literacy, financial literacy, and employability skills; and shall address the curricular needs of students in kindergarten through grade twelve in those areas. ~~The department~~ state board shall further define the twenty-first century learning skills components by rule.

Sec. 57. Section 256.42, subsection 4, Code 2014, is amended to read as follows:

4. Each participating school district and accredited nonpublic school shall submit its online curricula to the department for review. Each participating school district and accredited nonpublic school shall include in its comprehensive school improvement plan submitted pursuant to section 256.7, subsection 21, a list and description of the online coursework offered by the district or school.

Sec. 58. Section 258.6, Code 2014, is amended to read as follows:

258.6 Definitions.

As used in this chapter:

1. “Approved practitioner preparation school, department, or class” means a school, department, or class approved by the board as entitled under this chapter to federal moneys for the training of teachers of vocational subjects.

2. “Approved school, department, or class” means a school, department, or class approved by the board as entitled under this chapter to federal and state moneys for the salaries and authorized travel of teachers of vocational subjects. ~~“Approved practitioner preparation school, department, or class” means a school, department, or class approved by the board as entitled under this chapter to federal moneys for the training of teachers of vocational subjects.~~

Sec. 59. Section 258.12, Code 2014, is amended to read as follows:

258.12 Custodian of funds.

The treasurer of state shall be custodian of the funds paid to the state from the appropriations made under ~~said the federal Carl D. Perkins Vocational and Technical Education Act of Congress of 1998~~, and shall disburse the same on vouchers audited as

provided by law.

Sec. 60. Section 278.3, Code 2014, is amended to read as follows:

278.3 Power given electors not to limit directors' power.

The power vested in the electors by section 278.1 shall not affect or limit the power granted to the board of directors of a school district in section 297.7, subsection 2, and the authority granted in ~~said~~ section 297.7, subsection 2, shall be construed as independent of the power vested in the electors by section 278.1.

Sec. 61. Section 283A.1, unnumbered paragraph 1, Code 2014, is amended to read as follows:

For the purpose of this chapter, unless the context otherwise requires:

Sec. 62. Section 297.30, Code 2014, is amended to read as follows:

297.30 Public sale.

If the owner of the tract from which said site was taken fails to pay the amount of such appraisal to ~~such executive council~~ the department within thirty days after the filing of the same with the sheriff, the ~~executive council~~ department may sell said site or building to any other person at the appraised value, or may sell the same at public sale to the highest bidder and the proceeds of such sale are to be added to the permanent school fund of the state.

Sec. 63. Section 299.6A, subsection 1, Code 2014, is amended to read as follows:

1. In lieu of a criminal proceeding under section 299.6, a county attorney may bring a civil action against a parent, guardian, or legal or actual custodian of a child who is of compulsory attendance age, has not completed educational requirements, and is truant, if the parent, guardian, or legal or actual custodian has failed to cause the child to attend a public school or an accredited nonpublic school, or ~~placed~~ place the child under competent private instruction or independent private instruction in the manner provided in this chapter. If the court finds that the parent, guardian, or legal or actual custodian has failed to cause the child to attend as required in this section, the court shall assess a civil penalty of not less than one hundred but not more than one thousand dollars for each violation established.

Sec. 64. Section 306D.1, subsection 2, Code 2014, is amended to read as follows:

2. In addition to other goals for the program, it is the intention of the general assembly that the scenic highways program be coordinated with the state's open space program under chapter 465A.

Sec. 65. Section 307.23, Code 2014, is amended to read as follows:

307.23 General counsel.

1. The general counsel shall be a special assistant attorney general appointed by the attorney general who shall act as the attorney for the department ~~and the~~. The general counsel shall have the following duties and responsibilities:

a. Act as legal advisor to the commission and the director, ~~and provide~~.

b. Provide all legal services for the department.

2. The attorney general shall appoint additional assistant attorneys general as the director deems necessary to carry out the duties assigned to the office of the general counsel. The salary of the general counsel shall be fixed by the director, subject to the approval of the attorney general. The director shall provide and furnish a suitable office for the general counsel upon request of the attorney general.

Sec. 66. Section 309.41, Code 2014, is amended to read as follows:

309.41 Optional advertisement and letting.

1. Contracts not embraced within the provisions of section 309.40 or 309.40A shall be either advertised and let at a public letting; ~~or~~, where the cost does not exceed the engineer's estimate, let through informal bid procedure by contacting at least three qualified bidders prior to letting the contract. The informal bids received together with a statement setting

forth the reasons for use of the informal procedure and bid acceptance shall be entered in the minutes of the board of supervisors meeting at which such action was taken.

2. Nothing contained in this section shall be deemed to prohibit the board of supervisors from purchasing material and using county equipment and regularly employed county road personnel on a project within their capability as determined by the county engineer.

Sec. 67. Section 309.43, Code 2014, is amended to read as follows:

309.43 Record of bids.

All bids received shall be publicly opened, at the time and place specified in the advertisement, and shall be recorded in detail, in the road book, by the county auditor; ~~and the~~. ~~The~~ county engineer shall in all instances of day labor; ~~and~~ private or public contracts; file a detailed cost accounting sheet with the county auditor; ~~said~~. ~~The road~~ book and cost sheets shall at all times be open to public inspection.

Sec. 68. Section 313.2, Code 2014, is amended to read as follows:

313.2 "Road systems" defined — roadside parks.

1. The roads and streets of the state are, for the purpose of this chapter, those roads and streets established under chapter 306.

2. a. Whenever the board of supervisors of a county and the department mutually determine that a portion of a highway under the jurisdiction of either party should be transferred to the jurisdiction of the other party, the board and department may enter into an agreement to effect such transfer. Such agreement may provide that each party may undertake or share responsibility for improving said road with the costs of such improvement to be borne entirely by either the county or the department or equitably divided between the two jurisdictions. All such improvements shall be completed and all actual costs thereof paid or reimbursed prior to the time transfer of the road is made. In carrying out such agreement, the board of supervisors may expend secondary road funds of the county and the department may expend primary road funds.

b. However, prior to entering into the agreement, a notice of intent to execute such agreement shall be published in a newspaper of general circulation within the county and the cost of such notice shall be jointly borne by the department and the board of supervisors. If one hundred or more residents of the county request by petition or in writing that a hearing be held in regard to such agreement within ten days after the publication of the notice, the board of supervisors and the department shall hold such a hearing not more than seven days after receiving the petition or written instrument, and based upon evidence presented at such hearing shall reexamine the merits of executing such agreement and make a decision in regard to it.

3. The department may, for the purpose of affording access to cities or state parks, or for the purpose of shortening the direct line of travel on important routes, or to effect connections with interstate roads at the state line, add such road or roads to the primary system.

4. The department, either alone or in cooperation with any county, shall have the authority to utilize any land acquired incidental to the acquisition of land for highway right-of-way and to also accept by gift, lands not exceeding two acres in area for roadside parks and parking areas. The department may furnish necessary maintenance. The department shall also have authority to accept by gift, equipment or other installations incidental to the use of said parks and parking areas. ~~Said~~ ~~The~~ parks and parking areas shall be a part of the primary road system and the department may at its discretion sell or otherwise dispose of ~~said the~~ lands.

5. Reasonable maintenance and surveillance of rest area sites and buildings located ~~thereon~~ on the sites shall be provided by employees of the department within the limits of appropriations provided for such purpose.

Sec. 69. Section 313.28, subsection 1, Code 2014, is amended to read as follows:

1. When the department, for the purpose of establishing, constructing, or maintaining any primary road, determines that any secondary road or portion thereof is necessary for a detour or haul road, the department, after consultation with the county board of supervisors having jurisdiction of the route, shall by order temporarily designate the secondary road or portion thereof as a temporary primary road detour or as a temporary primary road haul road, and

the department shall maintain the same as a primary road until it shall revoke the temporary designation order. Prior to use of a secondary road as a primary road haul road or detour, the department shall designate a representative to inspect the secondary road with the county engineer to determine and note the condition of the road.

Sec. 70. Section 313.65, Code 2014, is amended to read as follows:

313.65 Approval of taxing bodies.

Before any bridge owned by any individual or private corporation shall be accepted by the department under the provisions of sections 313.59 to 313.64, the ~~said~~ proposal and acceptance shall first be approved by the following tax levying and tax certifying bodies located in the ~~said~~ tax district:

1. The board of supervisors, ~~the~~.
2. The city councils ~~and the~~.
3. The school board or boards.

Sec. 71. Section 313.66, subsection 4, Code 2014, is amended to read as follows:

4. Before the purchase of any such bridge shall be completed by the department under the provisions of this section, the purchase thereof shall first be approved by the following tax levying and tax certifying bodies located in ~~said the~~ district:

- a. The board of supervisors, ~~the~~.
- b. The city councils, ~~and the~~.
- c. The school board or boards.

Sec. 72. Section 317.25, subsection 1, Code 2014, is amended to read as follows:

1. a. A person shall not import, sell, offer for sale, or distribute ~~teasel in this state in any form, including the seeds, any of the following plants:~~

- (1) Teasel (Dipsacus) biennial, ~~the multiflora.~~
- (2) Multiflora rose (Rosa multiflora), ~~purple.~~
- (3) Purple loosestrife (Lythrum salicaria), ~~purple.~~
- (4) Purple loosestrife (Lythrum virgatum), ~~garlic.~~
- (5) Garlic mustard (Alliaria petiolata), ~~oriental.~~
- (6) Oriental bittersweet (Celastrus orbiculatus), ~~.~~
- (7) Japanese knotweed (Fallopia japonica), ~~or.~~
- (8) Japanese hop (Humulus japonicus), ~~including the seeds of those plants, in any form in this state.~~

b. However, this subsection paragraph "a" does not prohibit the sale, offer for sale, or distribution of the multiflora rose (Rosa multiflora) used for understock for either cultivated roses or ornamental shrubs in gardens.

Sec. 73. Section 321.24, subsections 7 and 10, Code 2014, are amended to read as follows:

7. The certificate shall contain the name of the county treasurer or of the department and, if the certificate of title is printed, the signature of the county treasurer, the deputy county treasurer, or the department director or deputy designee. The certificate of title shall contain upon the reverse side a form for assignment of title or interest and warranty by the owner, for reassignments by a dealer licensed in this state or in another state if the state in which the dealer is licensed permits Iowa licensed dealers to similarly reassign certificates of title. However, titles for mobile homes or manufactured homes shall not be reassigned by licensed dealers. Notwithstanding section 321.1, subsection 17, as used in this ~~paragraph~~ subsection, "dealer" means every person engaged in the business of buying, selling, or exchanging vehicles of a type required to be registered under this chapter.

10. A vehicle shall be registered for the registration year. A vehicle registered for the first time in this state shall be registered for the remaining unexpired months of the registration year and pay an annual registration fee prorated for the remaining unexpired months of the registration year plus a fee for new registration if applicable pursuant to section 321.105A. Except for a vehicle registered under chapter 326, a vehicle registered for the first time during the eleventh month of the owner's registration year may be registered for the remaining unexpired months of the registration year as provided in this paragraph subsection or for

the remaining unexpired months of the registration year and for the next registration year, upon payment of the applicable registration fees.

Sec. 74. Section 321.178, subsection 2, paragraph a, subparagraph (2), subparagraph division (b), Code 2014, is amended to read as follows:

(b) ~~For the period beginning July 1, 2010, through June 30, 2011, peace officers shall issue only warning citations for violations of subparagraph division (a).~~ The department, in cooperation with the department of public safety, shall establish educational programs to foster compliance with the requirements of subparagraph division (a).

Sec. 75. Section 321.180A, subsection 1, Code 2014, is amended to read as follows:

1. Notwithstanding other provisions of this chapter, a person with a physical disability, who is not suffering from a convulsive disorder and who can provide a favorable medical report, whose license renewal has been denied under section 321.177, subsection 6 or 7, or whose driver's license has been suspended under section 321.210, subsection 1, paragraph "a", subparagraph (3), upon meeting the requirements of section 321.186, other than a driving demonstration or elimination of the person's limitations which caused the denial under section 321.177, subsection 6 or 7, or suspension under section 321.210, subsection 1, paragraph "a", subparagraph (3), and upon paying the fee required in section 321.191, shall be issued a special instruction permit by the department. Upon issuance of the permit the denial or suspension shall be stayed and the stay shall remain in effect as long as the permit is valid.

Sec. 76. Section 321.180B, subsection 6, paragraph b, Code 2014, is amended to read as follows:

b. ~~For the period beginning July 1, 2010, through June 30, 2011, peace officers shall issue only warning citations for violations of paragraph "a".~~ The department, in cooperation with the department of public safety, shall establish educational programs to foster compliance with the requirements of paragraph "a".

Sec. 77. Section 321.194, subsection 1, paragraph d, subparagraph (2), Code 2014, is amended to read as follows:

(2) ~~For the period beginning July 1, 2010, through June 30, 2011, peace officers shall issue only warning citations for violations of subparagraph (1).~~ The department, in cooperation with the department of public safety, shall establish educational programs to foster compliance with the requirements of subparagraph (1).

Sec. 78. Section 321.498, subsection 1, Code 2014, is amended to read as follows:

1. The acceptance by any nonresident of this state of the privileges extended by the laws of this state to nonresident operators or owners of operating a motor vehicle, or having the same operated, within this state shall be deemed to be all of the following:

a. An agreement by the nonresident that the nonresident shall be subject to the jurisdiction of the district court of this state over all civil actions and proceedings against the nonresident for damages to person or property growing or arising out of such use and operation, ~~and.~~

b. An appointment by such nonresident of the director of this state as the nonresident's lawful attorney upon whom may be served all original notices of suit pertaining to such actions and proceedings, ~~and.~~

c. An agreement by such nonresident that any original notice of suit so served shall be of the same legal force and validity as if personally served on the nonresident in this state.

Sec. 79. Section 321.555, unnumbered paragraph 1, Code 2014, is amended to read as follows:

As used in this ~~division~~ section and sections 321.556 through 321.562, "*habitual offender*" means any person who has accumulated convictions for separate and distinct offenses described in subsection 1, 2, or 3, committed after July 1, 1974, for which final convictions have been rendered, as follows:

Sec. 80. Section 321.562, Code 2014, is amended to read as follows:

321.562 Rule of construction.

Nothing in sections 321.555 through 321.561 or this division section shall be construed as amending, modifying, or repealing any existing law of this state or any ordinance of any political subdivision relating to the operation of motor vehicles, the licensing of persons to operate motor vehicles, or providing penalties for the violation thereof.

Sec. 81. Section 321A.8, Code 2014, is amended to read as follows:

321A.8 Application to unlicensed drivers and unregistered motor vehicles.

In case the operator or the owner of a motor vehicle involved in an accident within this state has no license or registration, the operator or owner shall not be allowed a license or registration until the operator or owner has complied with the requirements of sections 321A.4 ~~to~~ through 321A.7, this section, and sections 321A.9 through 321A.11 to the same extent that would be necessary if, at the time of the accident, the operator or owner had held a license and registration.

Sec. 82. Section 321A.9, subsection 1, Code 2014, is amended to read as follows:

1. The security required under sections 321A.4 to through 321A.8, this section, and sections 321A.10 and 321A.11 shall be in such form and in such amount as the department may require but in no case in excess of the limits specified in section 321A.5 in reference to the acceptable limits of a policy or bond. The person depositing security shall specify in writing the person or persons on whose behalf the deposit is made and, at any time while such deposit is in the custody of the department or state treasurer, the person depositing it may, in writing, amend the specification of the person or persons on whose behalf the deposit is made to include an additional person or persons; provided, however, that a single deposit of security shall be applicable only on behalf of persons required to furnish security because of the same accident.

Sec. 83. Section 321A.10, Code 2014, is amended to read as follows:

321A.10 Custody, disposition, and return of security.

Security deposited in compliance with the requirements of sections 321A.4 ~~to through~~ 321A.9, this section, and section 321A.11 shall be placed by the department in the custody of the state treasurer and shall be applicable only to the payment of a judgment or judgments rendered against the person or persons on whose behalf the deposit was made, for damages arising out of the accident in question in an action at law, begun not later than one year after the date of such accident, or within one year after the date of deposit of any security under subsection 3 of section 321A.7, and such deposit or any balance thereof shall be returned to the depositor or the depositor's personal representative when evidence satisfactory to the department has been filed with the department that there has been a release from liability, or a final adjudication of nonliability, or a warrant for confession of judgment, or a duly acknowledged agreement, in accordance with subsection 4 of section 321A.6, or whenever, after the expiration of one year from the date of the accident, or within one year after the date of deposit of any security under subsection 3 of section 321A.7, the department shall be given reasonable evidence that there is no such action pending and no judgment rendered in such action left unpaid.

Sec. 84. Section 321A.13, subsection 3, Code 2014, is amended to read as follows:

3. Any person whose license, registration, or nonresident's operating privilege has been suspended or is about to be suspended or shall become subject to suspension under the provisions of sections 321A.12 ~~to, this section, and sections 321A.14 through~~ 321A.29 may be relieved from the effect of such judgment as hereinbefore prescribed in said sections by filing with the department an affidavit stating that at the time of the accident upon which such judgment has been rendered the affiant was insured, that the insurer is liable to pay such judgment, and the reason, if known, why such insurance company has not paid such judgment. Such a person shall also file the original policy of insurance or a certified copy thereof, if available, and such other documents as the department may require to show that the loss, injury, or damage for which such judgment was rendered, was covered by such policy of insurance. If the department is satisfied from such papers that such insurer was authorized to issue such policy of insurance at the time and place of issuing such policy and that such

insurer is liable to pay such judgment, at least to the extent and for the amounts required in this chapter, the department shall not suspend such license or registration or nonresident's operating privilege, or if already suspended shall reinstate them.

Sec. 85. Section 321J.17, subsection 3, Code 2014, is amended to read as follows:

3. The department shall also require certification of installation of an ignition interlock device of a type approved by the commissioner of public safety on all motor vehicles owned or operated by any person seeking reinstatement following a second or subsequent revocation under section 321J.4, 321J.9, or 321J.12. The requirement for the installation of an approved ignition interlock device shall be for one year from the date of reinstatement unless a longer time period is required by statute. The one-year period a person is required to maintain an ignition interlock device under this subsection shall be reduced by any period of time the person held a valid temporary restricted license during the period of the revocation for the occurrence from which the arrest arose. The person shall not operate any motor vehicle which is not equipped with an approved ignition interlock device during the period in which an ignition interlock device must be maintained, and the department shall not grant reinstatement unless the person certifies installation of an ignition interlock device as required in this subsection.

Sec. 86. Section 331.301, subsection 6, paragraph b, Code 2014, is amended to read as follows:

b. A county shall not impose any fee or charge on any individual or business licensed by the plumbing and mechanical systems board for the right to perform plumbing, mechanical, HVAC, refrigeration, sheet metal, or hydronic systems work within the scope of the license. This paragraph does not prohibit a county from charging fees for the issuance of permits for, and inspections of, work performed in its jurisdiction.

Sec. 87. Section 364.3, subsection 3, paragraph b, Code 2014, is amended to read as follows:

b. A city shall not impose any fee or charge on any individual or business licensed by the plumbing and mechanical systems board for the right to perform plumbing, mechanical, HVAC, refrigeration, sheet metal, or hydronic systems work within the scope of the license. This paragraph does not prohibit a city from charging fees for the issuance of permits for, and inspections of, work performed in its jurisdiction.

Sec. 88. Section 384.3A, subsection 3, paragraph j, Code 2014, is amended to read as follows:

j. For franchise fees assessed and collected by a city in excess of five percent of gross revenues generated from sales of the franchisee within the city pursuant to section 364.2, subsection 4, paragraph "f", subparagraph (1), subparagraph division (b), during fiscal years beginning on or after July 1, 2013, but before July 1, 2030, the adjustment, renewal, or extension of any part or all of the legal indebtedness of a city, whether evidenced by bonds, warrants, court-approved settlements, court-approved compromises, or judgments, or the funding or refunding of the same, if such legal indebtedness relates to restitution, a refund, or a return ordered by a court of competent jurisdiction for franchise fees assessed and collected by the city before June 30 20, 2013. This paragraph "j" is repealed July 1, 2030.

Sec. 89. Section 422.32, subsection 1, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. *Og.* "Income from sources within this state" means income from real, tangible, or intangible property located or having a situs in this state.

Sec. 90. Section 422.33, subsection 1, unnumbered paragraph 2, Code 2014, is amended by striking the unnumbered paragraph.

Sec. 91. Section 423A.6, subsection 1, Code 2014, is amended to read as follows:

1. The director of revenue shall administer the state and local hotel and motel tax as nearly as possible in conjunction with the administration of the state sales tax law, except

that portion of the law which implements the streamlined sales and use tax agreement. The director shall provide appropriate forms, or provide on the regular state tax forms, for reporting state and local hotel and motel tax liability. All moneys received or refunded one hundred eighty days after the date on which a city or county terminates its local hotel and motel tax and all moneys received from the state hotel and motel tax shall be deposited in or withdrawn from the general fund of the state. Beginning the first day of the calendar quarter beginning on the reinvestment district's commencement date, the director of revenue shall, subject to remittance limitations established by the economic development authority board pursuant to section 15J.4, subsection 3, transfer from the general fund of the state to a district account created in the state reinvestment district fund for each reinvestment district established under chapter 15J, the amount of the new state hotel and motel tax revenue, determined in section 15J.5, subsection 2, paragraph "b", in the district. Such transfers shall cease pursuant to section 15J.8.

Sec. 92. Section 433.2, Code 2014, is amended to read as follows:

433.2 Additional statement.

Upon the receipt of said the statements required in section 433.1 from the several companies, the director of revenue shall examine said the statements ~~and if.~~ If the director ~~shall deem~~ deems the same statements insufficient and that further information is requisite, the director shall require the officer making same the statements to make such other or further statement as the director may desire.

Sec. 93. Section 433.4, subsection 1, Code 2014, is amended to read as follows:

1. The director of revenue shall on or before October 31 each year, ~~proceed to~~ find the actual value of the property of ~~these telegraph and telephone~~ companies in this state that is used by the companies in the transaction of telegraph and telephone business, taking into consideration the information obtained from the statements required, and any further information the director can obtain, using the same as a means for determining the actual value of the property of ~~these the~~ companies within this state. The director shall also take into consideration the valuation of all property of ~~these the~~ companies, including franchises and the use of the property in connection with lines outside the state, and making these deductions as may be necessary on account of extra value of property outside the state as compared with the value of property in the state, in order that the actual value of the property of the company within this state may be ascertained. The assessment shall include all property of every kind and character whatsoever, real, personal, or mixed, used by the companies in the transaction of telegraph and telephone business. The property so included in the assessment shall not be taxed in any other manner than as provided in this chapter.

Sec. 94. Section 437A.3, subsection 18, paragraph a, subparagraph (2), Code 2014, is amended to read as follows:

(2) An electric power generating plant where the acquisition cost of all interests acquired exceeds ten million dollars. For purposes of this ~~paragraph~~ subparagraph, "electric power generating plant" means each nameplate rated electric power generating plant owned solely or jointly by any person or electric power facility financed under the provisions of chapter 28F or 476A in which electrical energy is produced from other forms of energy, including all equipment used in the production of such energy through its step-up transformer.

Sec. 95. Section 441.4, Code 2014, is amended to read as follows:

441.4 Removal of member.

A member of this examining board may be removed by the voting unit of the conference board by which the member was appointed but only after specific charges have been filed and a public hearing held, if a public hearing is requested by the discharged member of the board. Subsequent appointments and an appointment to fill a vacancy shall be made in the same way as the original appointment.

Sec. 96. Section 452A.6A, subsection 2, Code 2014, is amended to read as follows:

2. A refiner, supplier, terminal operator, or terminal owner who in the ordinary course of business sells or transports a conventional blendstock for oxygenate blending, gasoline

unblended or blended with a biofuel, or diesel fuel unblended or blended with a biofuel shall not refuse to sell or transport to a distributor or dealer any conventional blendstock for oxygenate blending, unblended gasoline, or unblended diesel fuel that is at the terminal, based on the distributor's or dealer's intent to use the conventional blendstock for oxygenate blending, or to blend the gasoline or diesel fuel with a biofuel.

Sec. 97. Section 455A.20, subsection 2, Code 2014, is amended to read as follows:

2. The duties of the county resource enhancement committee are to coordinate the resource enhancement program, plans, and proposed projects developed by cities, county conservation board, and soil and water conservation district commissioners for funding under this ~~division~~ subchapter. The county committee shall review and comment upon all projects before they are submitted for funding under section 455A.19. Each county committee shall propose a five-year program plan which includes a one-year proposed expenditure plan and submit it to the department.

Sec. 98. Section 461.1, Code 2014, is amended to read as follows:

461.1 Title.

This ~~Act chapter~~ shall be known and may be cited as the "*Natural Resources and Outdoor Recreation Act*".

Sec. 99. Section 462A.49, Code 2014, is amended to read as follows:

462A.49 Prohibited use of "applied for" card.

~~No A~~ manufacturer or dealer shall not permit the use of ~~such a~~ "registration applied for" card unless an application for a registration certificate has been made.

Sec. 100. Section 462A.77, subsections 4 and 9, Code 2014, are amended to read as follows:

4. Every owner of a vessel subject to titling under this chapter shall apply to the county recorder for issuance of a certificate of title for the vessel within thirty days after acquisition. The application shall be on forms the department prescribes, and accompanied by the required fee. The application shall be signed and sworn to before a notarial officer as provided in chapter 9B ~~or other person who administers oaths~~, or shall include a certification signed in writing containing substantially the representation that statements made are true and correct to the best of the applicant's knowledge, information, and belief, under penalty of perjury. The application shall contain the date of sale and gross price of the vessel or the fair market value if no sale immediately preceded the transfer, and any additional information the department requires. If the application is made for a vessel last previously registered or titled in another state or foreign country, it shall contain this information and any other information the department requires.

9. A person who owns a vessel which is not required to have a certificate of title may apply for and receive a certificate of title for the vessel and the vessel shall subsequently be subject to the requirements of this ~~division~~ subchapter as though the vessel was required to be titled.

Sec. 101. Section 466.9, subsection 1, Code 2014, is amended to read as follows:

1. An on-site wastewater systems assistance fund is established as a separate fund in the state treasury under the control of the department of natural resources. Moneys in the fund are appropriated to the department of natural resources for the exclusive purpose of supporting and administering the on-site wastewater systems assistance program as established in section 466.8.

Sec. 102. Section 466.9, subsection 3, paragraph a, subparagraph (1), Code 2014, is amended to read as follows:

(1) The financing account which shall be used for the exclusive purpose of providing financing to homeowners ~~with~~ for improving on-site wastewater systems under the on-site wastewater systems assistance program.

Sec. 103. Section 468.69, Code 2014, is amended to read as follows:

468.69 Bonds received for assessments.

Bonds issued for the cost of construction, maintenance, or repair of any drainage or levee district, or for the refunding of any obligation of such district, may be acquired by any taxpayer or group of taxpayers of such district, and applied at their face value in the order of their priority, if any priority exists between bonds of the same issue, upon the payment of the delinquent ~~and/or~~ or future assessments levied against the property of such taxpayers to pay off the bonds so acquired; ~~the~~. The interest coupons attached to such bonds, may likewise be applied at their face value to the payment of assessments for interest accounts, delinquent or future.

Sec. 104. Section 490.728, subsection 1, Code 2014, is amended to read as follows:

1. Unless otherwise provided in the articles of incorporation, directors are elected by a plurality of the votes cast by the shares entitled to ~~vöte~~ be voted in the election at a meeting at which a quorum is present.

Sec. 105. Section 490.728, subsection 4, unnumbered paragraph 1, Code 2014, is amended to read as follows:

Shares otherwise entitled to ~~vöte~~ be voted cumulatively shall not be voted cumulatively at a particular meeting unless any of the following applies:

Sec. 106. Section 490.860, subsection 6, paragraph b, Code 2014, is amended to read as follows:

b. If the transaction is not brought before the board of directors of the corporation, or its committee, for action under section 490.862, ~~at the time at which~~ the corporation, or an entity controlled by the corporation, becomes legally obligated to consummate the transaction.

Sec. 107. Section 499.66, subsection 2, paragraph c, Code 2014, is amended to read as follows:

c. The fair value of a dissenting member's interest in the old association shall be determined as of the day preceding the merger or consolidation by taking the lesser of either the issue price of the dissenting member's membership, common stock, deferred patronage dividends, and preferred stock, or the amount determined by subtracting the old association's debts from the fair market value of the old association's assets, dividing the remainder by the total issue price of all memberships, common stock, preferred stock, and revolving funds, and then multiplying the quotient from this ~~division~~ equation by the total issue price of a dissenting member's membership, common stock, preferred stock, and revolving fund interest.

Sec. 108. Section 501.616, subsection 3, Code 2014, is amended to read as follows:

3. The fair value of a dissenting member's interest in the old cooperative shall be determined as of the day preceding the merger or consolidation by taking the lesser of either the issue price of the dissenting member's membership, deferred patronage, and any other interests in the cooperative, or the amount determined by subtracting the old cooperative's debts from the fair market value of the old cooperative's assets, dividing the remainder by the total issue price of all memberships, deferred patronage, and all other interests, and then multiplying the quotient from this ~~division~~ equation by the total issue price of a dissenting member's membership, deferred patronage, and other interests.

Sec. 109. Section 501B.7, subsection 7, Code 2014, is amended to read as follows:

7. A statement of authority filed ~~by~~ in the office of the county recorder as provided in subsection 2 is effective until amended or canceled, unless an earlier cancellation date is specified in the statement.

Sec. 110. Section 502.412, subsection 3, Code 2014, is amended to read as follows:

3. *Disciplinary penalties — registrants.* If the administrator finds that the order is in the public interest and subsection 4, paragraphs "a" through "f", "h", "i", "j", "l", or "m", authorizes the action, an order under this chapter may censure, impose a bar, or impose a civil penalty in an amount not to exceed a maximum of ten thousand dollars for a single violation or one million dollars for more than one violation, or in an amount as agreed to by the parties, on a

registrant, and, if the registrant is a broker-dealer or investment adviser, on a partner, officer, director, or person having a similar status or performing similar functions, or on a person directly or indirectly in control, of the broker-dealer or investment adviser.

Sec. 111. Section 508C.3, subsection 1, paragraph e, Code 2014, is amended by striking the paragraph.

Sec. 112. Section 508C.3, subsection 1, paragraph f, Code 2014, is amended to read as follows:

~~f. Coverage under this chapter shall be provided to a~~ A person who is a resident of this state and, only in special circumstances, to a nonresident. In order to avoid duplicate coverage, if a person who would otherwise receive coverage under this chapter is provided coverage under the laws of any other state, that person shall not be provided coverage under this chapter. In determining the application of the provisions of this paragraph in situations where a person could be provided coverage by the association of more than one state, whether as an owner, payee, beneficiary, or assignee, this chapter shall be construed in conjunction with other state laws to result in coverage by the association of only one state.

Sec. 113. Section 508C.3, Code 2014, is amended by adding the following new subsection: NEW SUBSECTION. 2A. Coverage under this chapter shall not be provided to any of the following:

a. A person who is a payee, or the beneficiary of a payee if the payee is deceased, of a contract owner who is a resident of this state, if the payee or the beneficiary of the payee is provided any coverage by the association of another state.

b. A person who is covered pursuant to subsection 1, paragraph “c” if that person is provided any coverage by the association of another state.

Sec. 114. Section 508C.3, subsection 3, paragraph o, subparagraph (1), Code 2014, is amended to read as follows:

(1) Dividends ~~of~~ or experience rating credits.

Sec. 115. Section 514I.8, subsection 2, paragraph c, Code 2014, is amended to read as follows:

c. Is a member of a family whose income does not exceed three hundred percent of the federal poverty level, as defined in 42 U.S.C. §9902(2), including any revision required by such section, and in accordance with the federal Children’s Health Insurance Program Reauthorization Act of 2009, Pub. L. No. 111-3. The modified adjusted gross income methodology prescribed in section 2101 of the federal Patient Protection and Affordable Care Act, Pub. L. No. 111-148, shall be used to determine family income under this paragraph.

Sec. 116. Section 515.35, subsection 4, paragraphs n and o, Code 2014, are amended to read as follows:

n. Other investments.

(1) A company organized under this chapter may invest up to five percent of its admitted assets in securities or property of any kind, without restrictions or limitations except those imposed on business corporations in general.

(2) A company organized under this chapter may invest its assets in any additional forms not specifically included in paragraphs “a” through “~~o~~” “m” and this paragraph when authorized by rules adopted by the commissioner.

~~o. Rules. The commissioner may adopt rules pursuant to chapter 17A to carry out the purposes and provisions of this section.~~

Sec. 117. Section 515.35, Code 2014, is amended by adding the following new subsection: NEW SUBSECTION. 5. *Rules.* The commissioner may adopt rules pursuant to chapter 17A to carry out the purposes and provisions of this section.

Sec. 118. Section 521B.104, subsection 2, paragraph b, Code 2014, is amended to read as follows:

b. Is regulated, supervised, and examined by United States federal or state authorities having regulatory authority over banks and trust companies.

Sec. 119. Section 535.2, subsection 1, unnumbered paragraph 1, Code 2014, is amended to read as follows:

Except as provided in subsection 2 hereof, the rate of interest shall be five cents on the hundred by the year in the following cases, unless the parties shall agree in writing for the payment of interest at a rate not exceeding the rate permitted by subsection 3:

Sec. 120. Section 543B.20, Code 2014, is amended to read as follows:

543B.20 Examination.

Examinations for ~~registration~~ a license shall be given as often as deemed necessary by the real estate commission, but no less than one time per year. Each applicant for a license must pass an examination authorized by the commission and administered by the commission or persons designated by the commission. The examination shall be of scope and wording sufficient in the judgment of the commission to establish the competency of the applicant to act as a real estate broker or salesperson in a manner to protect the interests of the public. An examination for a real estate broker shall be of a more exacting nature than that for a real estate salesperson and require higher standards of knowledge of real estate. The identity of the persons taking the examinations shall be concealed until after the examination has been graded. A person who fails to pass either examination once may immediately apply to take the next available examination. Thereafter, the applicant may take the examination at the discretion of the commission. An applicant who has failed either examination may request in writing information from the commission concerning the applicant's examination grade and subject areas or questions which the applicant failed to answer correctly, except that if the commission administers a uniform, standardized examination, the commission is only required to provide the examination grade and other information concerning the applicant's examination results which is available to the commission.

Sec. 121. Section 543B.46, subsections 2 and 3, Code 2014, are amended to read as follows:

2. Each broker shall notify the real estate commission of the name of each bank ~~or~~, savings association, or credit union in which a trust account is maintained and also the name of the account on forms provided therefor.

3. Each broker shall authorize the real estate commission to examine each trust account and shall obtain the certification of the bank ~~or~~, savings association, or credit union attesting to each trust account and consenting to the examination and audit of each account by a duly authorized representative of the commission. The certification and consent shall be furnished on forms prescribed by the commission. This subsection does not apply to an individual farm account maintained in the name of the owner or owners for the purpose of conducting ongoing farm business whether it is conducted by the farm owner or by an agent or farm manager when the account is part of a farm management agreement between the owner and agent or manager. This subsection also does not apply to an individual property management account maintained in the name of the owner or owners for the purpose of conducting ongoing property management whether it is conducted by the property owner or by an agent or manager when the account is part of a property management agreement between the owner and agent or manager.

Sec. 122. Section 554.3312, subsection 2, paragraph a, Code 2014, is amended to read as follows:

a. The claim becomes enforceable at the later of ~~(i)~~ the time the claim is asserted, or ~~(ii)~~ the ninetieth day following the date of the check, in the case of a cashier's check or teller's check, or the ninetieth day following the date of the acceptance, in the case of a certified check.

Sec. 123. Section 554.3504, subsection 1, Code 2014, is amended to read as follows:

1. Presentment for payment or acceptance of an instrument is excused if the person entitled to present the instrument cannot with reasonable diligence make presentment; the maker or acceptor has repudiated an obligation to pay the instrument or is dead or in insolvency proceedings; by the terms of the instrument presentment is not necessary to enforce the obligation of endorsers or the drawer; the drawer or endorser whose obligation is being enforced has waived presentment or otherwise has no reason to expect or right to require that the instrument be paid or accepted; or the drawer instructed the drawee not to pay or accept the draft or the drawee was not obligated to the drawer to pay the draft.

Sec. 124. Section 554.9502, subsection 3, paragraph c, Code 2014, is amended to read as follows:

c. the record satisfies the requirements for a financing statement in this section, but:
(1) the record need not indicate that it is to be filed in the real property records; and
(2) the record sufficiently provides the name of a debtor who is an individual if it provides the individual name of the debtor or the surname and first personal name of the debtor, even if the debtor is an individual to whom section 554.9503, subsection 1, paragraph "d" applies; and

Sec. 125. Section 559.2, unnumbered paragraph 1, Code 2014, is amended to read as follows:

The term "*power to appoint*" as used in ~~section 559.1~~ this chapter, shall mean and include all powers which are in substance and effect powers of appointment, regardless of the language used in creating them and whether they are:

Sec. 126. Section 572.13A, subsection 3, paragraphs a and c, Code 2014, are amended to read as follows:

a. At the time a notice of commencement of work is posted on the mechanics' notice and lien registry internet site, the administrator shall assign a mechanics' notice and lien registry number and send a copy of the owner notice described in section 572.13. The owner notice shall contain the following language:

Persons or companies furnishing labor or materials for the improvement of real property may enforce a lien upon the improved property if they are not paid for their contributions, even if the parties have no direct contractual relationship with the owner. The mechanics' notice and lien registry internet site provides a listing of all persons or companies furnishing labor or materials who have posted a lien or who may post a lien upon the improved property. If the person or company has posted its notice or lien to the mechanics' notice and lien registry internet site, you may be required to pay the person or company even if you have paid the general contractor the full amount due. Therefore, check the mechanics' notice and lien registry internet site for information about the property including persons or companies furnishing labor or materials before paying your general contractor. In addition, when making payment to your general contractor, it is important to obtain lien waivers from your general contractor and from persons or companies registered as furnishing labor or materials to your property. The information in the mechanics' notice and lien registry is posted on the internet site of the mechanics' notice and lien registry.

c. The notice described in subsection 1 shall be sent to the owner's address as posted to the mechanics' notice and lien registry internet site by the general contractor, owner-builder, or subcontractor. If the owner's address is different than the property address, a copy of the notice shall also be sent to the property address, addressed to the owner if a mailing address has been assigned to the property by the United States postal service.

Sec. 127. Section 572.13B, subsection 2, Code 2014, is amended to read as follows:

2. At the time a preliminary notice is posted to the mechanics' notice and lien registry internet site, the administrator shall send notification to the owner, including the owner notice described in section 572.13, subsection 1, and shall post the mailing of the notice on the mechanics' notice and lien registry internet site as prescribed by the administrator pursuant to rule. Notices under this section shall not be sent to owner-builders. Upon request, the

administrator shall provide proof of service at no cost for the notice required under this section.

Sec. 128. Section 572.33A, subsection 1, unnumbered paragraph 1, Code 2014, is amended to read as follows:

An owner of a building, land, or improvement upon which a mechanic's lien of a subcontractor may be posted, is not required to pay the general contractor for compensation for work done or material furnished for the building, land, or improvement until the expiration of ninety days after the completion of the building or improvement unless the general contractor furnishes to the owner one of the following:

Sec. 129. Section 572.34, subsection 6, Code 2014, is amended to read as follows:

6. The administrator shall charge and collect fees as established by rule necessary for the administration and maintenance of the registry and the registry's internet site. The administrator shall not charge a posting fee for a preliminary notice required pursuant to this chapter that exceeds the cost of sending such notice by certified mail with restricted delivery and return receipt. The administrator shall not charge a posting fee that exceeds forty dollars for a mechanic's lien ~~that exceeds forty dollars~~.

Sec. 130. Section 589.4, Code 2014, is amended to read as follows:

589.4 Acknowledgments by corporation officers.

The acknowledgments of all deeds, mortgages, or other instruments in writing taken or certified more than ten years earlier, which instruments have been recorded in the recorder's office of any county of this state, including acknowledgments of instruments made by a corporation, or to which the corporation was a party, or under which the corporation was a beneficiary, and which have been acknowledged before or certified by a notarial officer as provided in chapter 9B who was at the time of the acknowledgment or certifying a stockholder or officer in the corporation, are legal and valid official acts of the ~~notaries public~~ notarial officers, and entitle the instruments to be recorded, anything in the laws of the state of Iowa in regard to acknowledgments to the contrary notwithstanding. This section does not affect pending litigation.

Sec. 131. Section 589.5, Code 2014, is amended to read as follows:

589.5 Acknowledgments by stockholders.

All deeds and conveyances of lands within this state executed more than ten years earlier, but which have been acknowledged or proved according to and in compliance with the laws of this state before a notarial officer as provided in chapter 9B ~~or other official authorized by law to take acknowledgments~~ who was, at the time of the acknowledgment, an officer or stockholder of a corporation interested in the deed or conveyance, or otherwise interested in the deeds or conveyances, are, if otherwise valid, valid in law as though acknowledged or proved before an officer not interested in the deeds or conveyances; and if recorded more than ten years earlier, in the respective counties in which the lands are, the records are valid in law as though the deeds and conveyances, so acknowledged or proved and recorded, had, prior to being recorded, been acknowledged or proved before ~~an~~ a notarial officer having no interest in the deeds or conveyances.

Sec. 132. Section 602.8103A, subsection 3, Code 2014, is amended to read as follows:

3. If a request is made pursuant to subsection 1, ~~within seven days of the filing of the final briefs in the appeal~~, the clerk of the district court shall transmit any of the remaining record to the clerk of the supreme court within seven days of the filing of the final briefs in the appeal.

Sec. 133. Section 602.11105, subsection 1, unnumbered paragraph 1, Code 2014, is amended to read as follows:

Commencing one year prior to each category of employees becoming state employees as a result of ~~this Act~~ 1983 Acts, ch. 186, new employees shall not be hired and vacancies shall not be filled, except as provided in subsection 2, with respect to any of the following agencies or positions:

Sec. 134. Section 602.11106, Code 2014, is amended to read as follows:

602.11106 Employee reclassification moratorium.

Commencing one year prior to county employees becoming state employees as a result of ~~this Act~~ 1983 Acts, ch. 186, the county employees shall not be promoted or demoted, and shall not be subject to a reduction in salary or a reduction in other employee benefits, except after approval by the chief judge of the judicial district. An employer wishing to take any of these actions shall apply to the chief judge in a writing that discloses the proposed action, the reasons for the action, and the statutory or other authority for the action. The chief judge shall not approve any proposed action that is in violation of an employee's rights or that is extraordinary when compared with customary practices and procedures of the employer. The chief judge shall obtain the advice of the district judges of the judicial district respecting decisions to be made under this section.

Sec. 135. Section 602.11107, subsections 1 and 5, Code 2014, are amended to read as follows:

1. Commencing on the date when each category of employees becomes state employees as a result of ~~this Act~~ 1983 Acts, ch. 186, public property referred to in subsection 2 that on the day prior to that date is in the custody of a person or agency referred to in subsection 3 shall not become property of the judicial branch but shall be devoted for the use of the judicial branch in its course of business. The judicial branch shall only be responsible for maintenance contracts or contracts for purchase entered into by the judicial branch. Upon replacement of the property by the judicial branch, the property shall revert to the use of the appropriate county. However, if the property is personal property of a historical nature, the property shall not become property of the judicial branch, and the county shall make the property available to the judicial branch for the judicial branch's use within the county courthouse until the court no longer wishes to use the property, at which time the property shall revert to the use of the appropriate county.

5. Personal property of a type that is subject to subsections 1 through 3 shall be subject to the control of the chief judge of the judicial district commencing on the date when each category of employees becomes state employees as a result of ~~this Act~~ 1983 Acts, ch. 186. On and after that date the chief judge of the judicial district may issue necessary orders to preserve the use of the property by the district court. Commencing on that date, the chief judge, subject to the direction of the supreme court, shall establish and maintain an inventory of property used by the district court.

Sec. 136. Section 631.8, subsections 4, 5, and 6, Code 2014, are amended to read as follows:

4. In small claims actions, a counterclaim, cross claim, or intervention in a greater amount than that of a small claim shall be in the form of a regular pleading. A copy shall be filed for each existing party. New parties, when permitted by order, may be brought in under rule of civil procedure 1.246 and shall be given notice under the rules of civil procedure pertaining to commencement of actions. The court shall either order such counterclaim, cross claim, or intervention to be tried by regular procedure and the other claim to be heard under this ~~division~~ chapter, or order the entire action to be tried by regular procedure.

5. In regular action, when a party joins a small claim with one which is not a small claim, regular procedure shall apply to both unless the court transfers the small claim to the small claims docket for hearing under this ~~division~~ chapter.

6. In regular actions, a counterclaim, cross claim, or intervention in the amount of a small claim shall be pleaded, tried, and determined by regular procedure, unless the court transfers the small claim to the small claims docket for hearing under this ~~division~~ chapter.

Sec. 137. Section 633.304, subsection 2, Code 2014, is amended to read as follows:

2. On admission of a will to probate, the executor, as soon as letters are issued, shall cause notice to be published once each week for two consecutive weeks in a daily or weekly newspaper of general circulation published in the county in which the estate is pending and at any time during the pendency of administration that the executor has knowledge of the name and address of a person believed to own or possess a claim which will not or

may not be paid or otherwise satisfied during administration, provide notice by ordinary mail to each such claimant at the claimant's last known address, and as soon as practicable give notice, except to any executor, by ordinary mail to the surviving spouse, each heir of the decedent, and each devisee under the will admitted to probate whose identities are reasonably ascertainable, at such persons' last known addresses, a that gives notice of admission of the will to probate and of the appointment of the executor, in which. In the notice shall be included a notice that any action to set aside the probate of the will must be brought within the later to occur of four months from the date of the second publication of the notice or one month from the date of mailing of this notice or thereafter be forever barred, ~~and in which shall be included~~ a notice to debtors to make payment, and a notice to creditors having claims against the estate to file them with the clerk within four months from the second publication of the notice, or thereafter be forever barred.

Sec. 138. Section 656.3, subsection 2, Code 2014, is amended to read as follows:

2. The notice provided for in section 656.2 may be served on a judgment creditor of a deceased ~~vendor~~ vendee or on any other person who is, as a matter of record, interested in the estate of a deceased ~~vendor~~ vendee in the manner provided in section 654.4A, subsections 4 and 5.

Sec. 139. Section 692A.101, subsection 1, paragraph b, Code 2014, is amended to read as follows:

b. Any conviction for an offense specified in the laws of another jurisdiction or ~~any conviction for an offense~~ prosecuted in federal, military, or foreign court, that is comparable to an offense listed in paragraph "a" shall be considered an aggravated offense for purposes of registering under this chapter.

Sec. 140. Section 692A.101, subsection 2, paragraph b, Code 2014, is amended to read as follows:

b. Any offense specified in the laws of another jurisdiction or prosecuted in a federal, military, or foreign court, that is comparable to an offense listed in paragraph "a" shall be considered an aggravated offense against a minor if such an offense was committed against a minor or otherwise involves a minor.

Sec. 141. Section 692A.102, subsection 1, paragraph a, subparagraph (18), Code 2014, is amended to read as follows:

(18) Any sex offense specified in the laws of another jurisdiction, or any sex offense that may be prosecuted in federal, military, or foreign court, that is comparable to an offense listed in subparagraphs (1) through (17).

Sec. 142. Section 692A.102, subsection 1, paragraph b, subparagraph (28), Code 2014, is amended to read as follows:

(28) Any sex offense specified in the laws of another jurisdiction, or any sex offense that may be prosecuted in a federal, military, or foreign court, that is comparable to an offense listed in subparagraphs (1) through (27).

Sec. 143. Section 692A.102, subsection 1, paragraph c, subparagraph (41), Code 2014, is amended to read as follows:

(41) Any sex offense specified in the laws of another jurisdiction, or any sex offense that may be prosecuted in federal, military, or foreign court, that is comparable to an offense listed in subparagraphs (1) through (40).

Sec. 144. Section 702.17, Code 2014, is amended to read as follows:

702.17 Sex act.

The term "sex act" or "sexual activity" means any sexual contact between two or more persons by any of the following: ~~penetration~~

1. Penetration of the penis into the vagina or anus; ~~contact.~~
2. Contact between the mouth and genitalia or by contact between the genitalia of one person and the genitalia or anus of another person; ~~contact.~~

3. Contact between the finger or hand of one person and the genitalia or anus of another person, except in the course of examination or treatment by a person licensed pursuant to chapter 148, 148C, 151, or 152; ejaculation.

4. Ejaculation onto the person of another; or by.

5. By use of artificial sexual organs or substitutes therefor in contact with the genitalia or anus.

Sec. 145. Section 715A.1, Code 2014, is amended to read as follows:

715A.1 Definitions.

As used in this chapter:

1. “Credit card” means a writing purporting to evidence an undertaking to pay for property or services delivered or rendered to or upon the order of a designated person or bearer and includes a debit card or access device used to engage in an electronic transfer of funds through a satellite terminal as defined in section 527.2, subsection 20.

~~1. 2. As used in this chapter the term “writing”~~ “Writing” includes printing or any other method of recording information, and includes money, coins, tokens, stamps, seals, credit cards, badges, trademarks, and other symbols of value, right, privilege, or identification.

~~2. As used in this chapter the term “credit card” means a writing purporting to evidence an undertaking to pay for property or services delivered or rendered to or upon the order of a designated person or bearer and includes a debit card or access device used to engage in an electronic transfer of funds through a satellite terminal as defined in section 527.2, subsection 20.~~

Sec. 146. Section 715A.6, subsection 2, Code 2014, is amended to read as follows:

2. a. An offense under this section is a class “C” felony if the value of the property or services secured or sought to be secured by means of the credit card is greater than ten thousand dollars.

b. If the value of the property or services secured or sought to be secured by means of the credit card is greater than one thousand dollars but not more than ten thousand dollars, an offense under this section is a class “D” felony, ~~otherwise the~~.

c. If the value of the property or services secured or sought to be secured by means of the credit card is one thousand dollars or less, an offense under this section is an aggravated misdemeanor.

Sec. 147. Section 717B.3, subsection 1, Code 2014, is amended to read as follows:

1. A person who impounds or confines, in any place, an animal is guilty of animal neglect, if the person does any of the following: ~~fails~~

a. Fails to supply the animal during confinement with a sufficient quantity of food or water; ~~fails.~~

b. Fails to provide a confined dog or cat with adequate shelter; ~~or tortures.~~

c. Tortures, deprives of necessary sustenance, mutilates, beats, or kills an animal by any means which causes unjustified pain, distress, or suffering.

Sec. 148. Section 724.1, Code 2014, is amended to read as follows:

724.1 Offensive weapons.

1. An offensive weapon is any device or instrumentality of the following types:

~~1.~~ a. A machine gun. A machine gun is a firearm which shoots or is designed to shoot more than one shot, without manual reloading, by a single function of the trigger.

2. b. A short-barreled rifle or short-barreled shotgun. A short-barreled rifle or short-barreled shotgun is a rifle with a barrel or barrels less than sixteen inches in length or a shotgun with a barrel or barrels less than eighteen inches in length, as measured from the face of the closed bolt or standing breech to the muzzle, or any rifle or shotgun with an overall length less than twenty-six inches.

3. c. Any weapon other than a shotgun or muzzle loading rifle, cannon, pistol, revolver or musket, which fires or can be made to fire a projectile by the explosion of a propellant charge, which has a barrel or tube with the bore of more than six-tenths of an inch in diameter, or the ammunition or projectile therefor, but not including antique weapons kept for display or lawful shooting.

4. d. A bomb, grenade, or mine, whether explosive, incendiary, or poison gas; any rocket having a propellant charge of more than four ounces; any missile having an explosive charge of more than one-quarter ounce; or any device similar to any of these.

5. e. A ballistic knife. A ballistic knife is a knife with a detachable blade which is propelled by a spring-operated mechanism, elastic material, or compressed gas.

6. f. Any part or combination of parts either designed or intended to be used to convert any device into an offensive weapon as described in subsections 1 to 5 of this section paragraphs "a" through "e", or to assemble into such an offensive weapon, except magazines or other parts, ammunition, or ammunition components used in common with lawful sporting firearms or parts including but not limited to barrels suitable for refitting to sporting firearms.

7. g. Any bullet or projectile containing any explosive mixture or chemical compound capable of exploding or detonating prior to or upon impact, or any shotshell or cartridge containing exothermic pyrophoric misch metal as a projectile which is designed to throw or project a flame or fireball to simulate a flamethrower.

8. h. Any mechanical device specifically constructed and designed so that when attached to a firearm silences, muffles, or suppresses the sound when fired. However, this ~~subsection~~ paragraph does not apply to a mechanical device possessed and used by a person solely for the purpose of shooting a deer pursuant to an approved city special deer population control plan if the person has a valid federal permit to possess and use the mechanical device.

9. 2. An offensive weapon or part or combination of parts therefor shall not include the following:

a. An antique firearm. An antique firearm is any firearm, (including any firearm with a matchlock, flintlock, percussion cap, or similar type of ignition system), manufactured in or before 1898 or any firearm which is a replica of such a firearm if such replica is not designed or redesigned for using conventional rimfire or centerfire ammunition or which uses only rimfire or centerfire fixed ammunition which is no longer manufactured in the United States and which is not readily available in the ordinary channels of commercial trade.

b. A collector's item. A collector's item is any firearm other than a machine gun that by reason of its date of manufacture, value, design, and other characteristics is not likely to be used as a weapon. The commissioner of public safety shall designate by rule firearms which the commissioner determines to be collector's items and shall revise or update the list of firearms at least annually.

c. Any device which is not designed or redesigned for use as a weapon; any device which is designed solely for use as a signaling, pyrotechnic, line-throwing, safety, or similar device; or any firearm which is unserviceable by reason of being unable to discharge a shot by means of an explosive and is incapable of being readily restored to a firing condition.

Sec. 149. Section 809A.16, subsection 4, Code 2014, is amended to read as follows:

4. After final disposition of all claims and answers timely filed in an action in rem, or after final judgment and disposition of all claims timely filed in an action in personam, the court shall enter an order that the state has clear title to the forfeited property interest. Title to the forfeited property interest and its proceeds shall be deemed to have vested in the state on the commission of the conduct giving rise to the forfeiture under this chapter.

Sec. 150. Section 904.905, subsection 1, paragraph a, Code 2014, is amended to read as follows:

a. An amount the inmate may be legally obligated to pay for the support of the inmate's dependents, the amount of which shall be paid to the dependents through the department of human services ~~located in~~ office or unit serving the county or city in which the dependents reside.

Sec. 151. Section 905.12, subsection 1, paragraph a, Code 2014, is amended to read as follows:

a. An amount the resident may be legally obligated to pay for the support of dependents, which shall be paid to the dependents directly or through the department of human services ~~in~~ office or unit serving the county in which the dependents reside. For the purpose of this paragraph, "legally obligated" means under a court order.

Sec. 152. REPEAL. Sections 225C.7, 225C.12, 225C.18, and 260G.7, Code 2014, are repealed.

Sec. 153. 2013 Iowa Acts, chapter 24, section 13, is amended to read as follows:

SEC. 13. **NEW SECTION. 249A.49 Internet site — providers found in violation of medical assistance program.**

1. The director shall maintain on the department's internet site, in a manner readily accessible by the public, all of the following:

a. A list of all providers that the department has terminated, suspended, or placed on probation.

b. A list of all providers that have failed to return an identified overpayment of medical assistance within the time frame specified in section ~~249A.41~~ 249A.39.

c. A list of all providers found liable for a false claims law violation related to the medical assistance program under chapter 685.

2. The director shall take all appropriate measures to safeguard the protected health information, social security numbers, and other information of the individuals involved, which may be redacted or omitted as provided in rule of civil procedure 1.422. A provider shall not be included on the internet site until all administrative and judicial remedies relating to the violation have been exhausted.

Sec. 154. Section 456A.38, subsection 4, as enacted by 2013 Iowa Acts, chapter 64, section 1, is amended to read as follows:

4. The department shall execute a lease with a beginning farmer selected to participate in the program after such person has been certified by the ~~agricultural development~~ authority as a beginning farmer who meets the requirements of the authority, which shall be based on section 175.12, subsection 3, paragraphs "a", "c", "f", and "g".

Sec. 155. 2013 Iowa Acts, chapter 125, section 25, subsection 1, is amended to read as follows:

1. The sections of this Act amending ~~sections~~ section 2.48, section 175.8, subsection 2, and sections 175.37, 422.11M, and 422.33, are repealed. The Code editor shall revise the applicable Code language to that language existing in the 2013 Code of Iowa.

Sec. 156. 2013 Iowa Acts, chapter 130, section 22, is amended by striking that section and inserting in lieu thereof the following:

SEC. 22. Section 222.61, Code 2014, is amended to read as follows:

222.61 Residency determined.

When a county receives an application on behalf of any person for admission to a resource center or a special unit ~~or when a court issues an order committing any person to a resource center or a special unit~~, the board of supervisors shall refer the determination of residency to the central point of coordination process to determine and certify that the residence of the person is in one of the following:

1. In the county in which the application is received ~~or in which the court is located~~.
2. In some other county of the state.
3. In another state or in a foreign country.
4. Unknown.

Sec. 157. 2013 Iowa Acts, chapter 130, section 23, is amended to read as follows:

SEC. 23. Section 222.64, Code 2013, is amended to read as follows:

222.64 Foreign state or country or unknown legal settlement.

If the legal settlement of the person is determined by the board of supervisors through the central point of coordination process to be in a foreign state or country or is determined to be unknown, the board of supervisors shall certify the determination to the administrator. The certification shall be accompanied by a copy of the evidence supporting the determination. The care of the person shall be as arranged by the board of supervisors ~~or by an order as the court may enter~~. Application for admission may be made pending investigation by the administrator.

DIVISION II
CORRESPONDING REFERENCE CORRECTIONS

Sec. 158. Section 135.180, subsection 3, Code 2014, is amended to read as follows:

3. The program shall provide stipends to support psychiatrist positions with an emphasis on securing and retaining medical directors at community mental health centers, providers of mental health services to county residents pursuant to a waiver approved under section 225C.7, subsection 3, Code 2011, and hospital psychiatric units that are located in mental health professional shortage areas.

Sec. 159. Section 161A.51, subsection 2, Code 2014, is amended to read as follows:

2. In the application the commissioners shall state that entry on the premises is mandated by the laws of this state or that entry is needed to conduct soil sampling necessary to classify soil in the district as specified in section 161A.44, subsection 1, paragraph "a", or to determine whether soil erosion is occurring on the property in violation of the district's regulations. The application shall describe the area or premises, give the date of the last known investigation or sampling, give the date and time of the proposed inspection, declare the need for such inspection, recite that notice of desire to make an inspection has been given to affected persons and that admission was refused if that be the fact, and state that the inspection has no purpose other than to carry out the purpose of the statute, ordinance or regulation pursuant to which the inspection is to be made.¹

Sec. 160. Section 422.15, subsection 2, Code 2014, is amended to read as follows:

2. Every partnership, including limited partnerships, doing business in this state, or deriving income from sources within this state as defined in section ~~422.33~~ 422.32, subsection 1, paragraph "Og", shall make a return, stating specifically the net income and capital gains (or losses) reported on the federal partnership return, the names and addresses of the partners, and their respective shares in said amounts.

DIVISION III
UPDATES TO FEDERAL CITATIONS

Sec. 161. Section 11.2, subsection 3, paragraph d, Code 2014, is amended to read as follows:

d. The review of the most recent annual report to shareholders of an open-end management investment company or an unincorporated investment company or investment trust registered with the federal securities and exchange commission under the federal Investment Company Act of 1940, 15 U.S.C. § ~~80a~~ §80a-1 et seq., pursuant to 17 C.F.R. §270.30d-1 or the review, by the person performing the audit, of the most recent annual report to shareholders, call reports, or the findings pursuant to a regular examination under state or federal law, to the extent the findings are not confidential, of a bank, savings and loan association, or credit union shall satisfy the review requirements of this subsection.

Sec. 162. Section 11.6, subsection 1, paragraph c, subparagraph (3), Code 2014, is amended to read as follows:

(3) The review by the auditor of the most recent annual report to shareholders of an open-end management investment company or an unincorporated investment company or investment trust registered with the federal securities and exchange commission under the federal Investment Company Act of 1940, 15 U.S.C. § ~~80a~~ §80a-1 et seq., pursuant to 17 C.F.R. § 270.30d-1 or the review, by the auditor, of the most recent annual report to shareholders, call reports, or the findings pursuant to a regular examination under state or federal law, to the extent the findings are not confidential, of a bank, savings and loan association, or credit union shall satisfy the review requirements of this paragraph.

¹ See chapter 1141, §28 herein

Sec. 163. Section 12B.10, subsection 4, paragraph a, subparagraph (7), Code 2014, is amended to read as follows:

(7) An open-end management investment company organized in trust form registered with the federal securities and exchange commission under the federal Investment Company Act of 1940, 15 U.S.C. § ~~80a~~ §80a-1 et seq., and operated in accordance with 17 C.F.R. §270.2a-7.

Sec. 164. Section 12C.16, subsection 1, paragraph b, subparagraph (1), subparagraph division (f), Code 2014, is amended to read as follows:

(f) Investments in an open-end management investment company registered with the federal securities and exchange commission under the federal Investment Company Act of 1940, 15 U.S.C. § ~~80a~~ §80a-1 et seq., which is operated in accordance with 17 C.F.R. §270.2a-7.

Sec. 165. Section 12C.16, subsection 1, paragraph b, subparagraph (2), Code 2014, is amended to read as follows:

(2) Direct obligations of, or obligations that are insured or fully guaranteed as to principal and interest by, the United States of America, which may be used to secure the deposit of public funds under subparagraph (1), subparagraph division (a), include investments in an investment company or investment trust registered under the federal Investment Company Act of 1940, 15 U.S.C. § ~~80a~~ §80a-1 et seq., the portfolio of which is limited to the United States government obligations described in subparagraph (1), subparagraph division (a), and to repurchase agreements fully collateralized by the United States government obligations described in subparagraph (1), subparagraph division (a), if the investment company or investment trust takes delivery of the collateral either directly or through an authorized custodian.

Sec. 166. Section 29A.23, Code 2014, is amended to read as follows:

29A.23 Roll of retired officers and enlisted personnel.

An officer or enlisted person who is a member of the Iowa national guard who has completed twenty years of military service under 10 U.S.C. § ~~1331(d)~~ §12731, as evidenced by a letter of notification of retired pay at age sixty, shall upon retirement from the Iowa national guard and written request to the adjutant general be placed by order of the commander in chief on a roll in the office of the adjutant general to be known as the “roll of retired national guard military personnel”. A member registered on the roll is entitled to wear the uniform of the rank last held on state or other occasions of ceremony, when the wearing of such uniform is not in conflict with federal law.

Sec. 167. Section 125.10, subsection 1, Code 2014, is amended to read as follows:

1. Prepare and submit a state plan subject to approval by the board and in accordance with ~~the provisions of~~ 42 U.S.C. § ~~4573~~ §300x-21 et seq. The state plan shall designate the department as the sole agency for supervising the administration of the plan.

Sec. 168. Section 125.93, Code 2014, is amended to read as follows:

125.93 Commitment records — confidentiality.

Records of the identity, diagnosis, prognosis, or treatment of a person which are maintained in connection with the provision of substance abuse treatment services are confidential, consistent with the requirements of section 125.37, and with the federal confidentiality regulations authorized by the federal Drug Abuse Office and Treatment Act, 21 U.S.C. § ~~1175 (1976)~~ 42 U.S.C. §290ee and the federal Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act, 42 U.S.C. § ~~4582 (1976)~~ §290dd-2.

Sec. 169. Section 198.7, subsection 1, paragraph f, Code 2014, is amended to read as follows:

f. If it is, or it bears or contains a new animal drug which is unsafe within the meaning of the federal Food, Drug, and Cosmetic Act, 21 U.S.C. § ~~512~~ §801 et seq.

Sec. 170. Section 225C.3, subsection 2, Code 2014, is amended to read as follows:

2. The division is designated the state developmental disabilities agency for the purpose of directing the benefits of the federal Developmental Disabilities Services and Facilities Construction Assistance and Bill of Rights Act, 42 U.S.C. § ~~6001~~ §15001 et seq.

Sec. 171. Section 225C.35, subsection 3, Code 2014, is amended to read as follows:

3. “*Family member*” means a person less than eighteen years of age who by educational determination has a moderate, severe, or profound educational disability or special health care needs or who otherwise meets the definition of developmental disability in the federal Developmental Disabilities Assistance and Bill of Rights Act, section ~~102(5)~~, as codified in 42 U.S.C. § ~~6001(5)~~ §15002. The department shall adopt rules establishing procedures for determining whether a child has a developmental disability.

Sec. 172. Section 225C.47, subsection 1, paragraph b, Code 2014, is amended to read as follows:

b. “*Individual with a disability*” means an individual who is less than twenty-two years of age and meets the definition of developmental disability in 42 U.S.C. § ~~6001~~ §15002.

Sec. 173. Section 229.22, subsection 5, Code 2014, is amended to read as follows:

5. The department of public safety shall prescribe the form to be used when a law enforcement agency desires notification under this section from a facility or hospital prior to discharge of a person admitted to the facility or hospital and for whom an arrest warrant has been issued or against whom charges are pending. The form shall be consistent with all laws, regulations, and rules relating to the confidentiality or privacy of personal information or medical records, including but not limited to the federal Health Insurance Portability and Accountability Act of 1996, Pub. L. No. 104-191, and regulations promulgated in accordance with that Act and published in 45 C.F.R. pts. ~~160-64~~ 160-164.

Sec. 174. Section 249A.3, subsection 12, Code 2014, is amended to read as follows:

12. In determining the eligibility of an individual for medical assistance, the department shall consider income or assets relating to trusts or similar legal instruments or devices established on or before August 10, 1993, as available to the individual, in accordance with the federal Comprehensive Omnibus Budget Reconciliation Act of ~~1986~~ 1985, Pub. L. No. 99-272, §9506(a), as amended by the federal Omnibus Budget Reconciliation Act of 1986, Pub. L. No. 99-509, §9435(c).

Sec. 175. Section 249F.1, subsection 2, paragraph b, subparagraphs (7) and (8), Code 2014, are amended to read as follows:

(7) Transfers to a trust established solely for the benefit of the transferor’s child who is blind or permanently and totally disabled as defined in the federal Social Security Act, section 1614, as codified in 42 U.S.C. § ~~1382b~~ §1382c.

(8) Transfers to a trust established solely for the benefit of an individual under sixty-five years of age who is disabled, as defined in the federal Social Security Act, section 1614, as codified in 42 U.S.C. § ~~1382b~~ §1382c.

Sec. 176. Section 321.12, subsection 4, Code 2014, is amended to read as follows:

4. The director shall not destroy any operating records pertaining to arrests or convictions for operating while intoxicated, in violation of section 321J.2 or operating records pertaining to revocations for violations of section 321J.2A, except that a conviction or revocation under section 321J.2 or 321J.2A that is not subject to 49 C.F.R. § pt. 383 shall be deleted from the operating records twelve years after the date of conviction or the effective date of revocation. Convictions or revocations that are retained in the operating records for more than twelve years under this subsection shall be considered only for purposes of disqualification actions under 49 C.F.R. § pt. 383.

Sec. 177. Section 321.450, subsection 1, Code 2014, is amended to read as follows:

1. A person shall not transport or have transported or shipped within this state any hazardous material except in compliance with rules adopted by the department under

chapter 17A. The rules shall be consistent with the federal hazardous materials regulations adopted under United States Code, Tit. 49, and found in 49 C.F.R. § ~~pts.~~ 107, 171 to 173, 177, 178, and 180.

Sec. 178. Section 325A.6, Code 2014, is amended to read as follows:

325A.6 Insurance.

All motor carriers subject to this chapter shall have minimum insurance coverage which meets the limits established in the federal motor carrier safety regulations in 49 C.F.R. ~~ch. pt.~~ 387.

Sec. 179. Section 327J.1, subsection 1, Code 2014, is amended to read as follows:

1. "AMTRAK" means the national railroad passenger corporation created under 45 U.S.C. § ~~541~~ §24101.

Sec. 180. Section 459A.102, subsections 19 and 28, Code 2014, are amended to read as follows:

19. "Operating permit" means a permit which regulates the operation of an open feedlot operation as issued by the department or the United States environmental protection agency, including as provided in state law or pursuant to the federal Water Pollution Control Act, Tit. 33, U.S.C. ch. 26, as amended, and 40 C.F.R. pt. 122.

28. "Waters of the United States" means the same as defined in 40 C.F.R. ~~pt. 122, § 2~~ §122.2, as that section exists on July 1, 2005.

Sec. 181. Section 502.304A, subsection 3, paragraph c, Code 2014, is amended to read as follows:

c. The issuer or a broker-dealer offering or selling the securities is not or would not be disqualified under rule 505, 17 C.F.R. § ~~230.505(2)(iii)~~ §230.505(b)(2)(iii), adopted under the federal Securities Act of 1933.

Sec. 182. Section 513B.13, subsection 8, paragraph f, Code 2014, is amended to read as follows:

f. Premium rates charged for reinsurance by the program to a health maintenance organization that is federally qualified under 42 U.S.C. § ~~300e(e)(2)(A)~~ §300e(c)(2)(A), and is thereby subject to requirements that limit the amount of risk that may be ceded to the program that are more restrictive than those specified in paragraph "d", shall be reduced to reflect that portion of the risk above the amount set forth in paragraph "d" that may not be ceded to the program, if any.

Sec. 183. Section 513B.13, subsection 11, paragraph b, subparagraph (4), Code 2014, is amended to read as follows:

(4) Subject to the approval of the commissioner, the board shall make an adjustment to the assessment formula for reinsuring carriers that are approved health maintenance organizations which are federally qualified under 42 U.S.C. § ~~300~~ §300e et seq., to the extent, if any, that restrictions are placed on them that are not imposed on other small employer carriers.

Sec. 184. Section 514I.2, subsection 9, Code 2014, is amended to read as follows:

9. "Health insurance coverage" means health insurance coverage as defined in 42 U.S.C. § ~~300gg(91)~~ §300gg-91.

Sec. 185. Section 515.35, subsection 4, paragraph a, Code 2014, is amended to read as follows:

a. *United States government obligations.* Obligations issued or guaranteed by the United States or an agency or instrumentality of the United States. Bonds or other evidences of indebtedness issued, assumed, or guaranteed by the United States of America, or by any agency or instrumentality of the United States of America include investments in an open-end management investment company registered with the federal securities and exchange commission under the federal Investment Company Act of 1940, 15 U.S.C. § ~~80a~~

§80a-1 et seq., and operated in accordance with 17 C.F.R. §270.2a-7, the portfolio of which is limited to the United States government obligations described in this paragraph “a”, and which are included in the national association of insurance commissioners’ securities valuation office’s United States direct obligation – full faith and credit list.

Sec. 186. Section 518.14, subsection 4, paragraph a, Code 2014, is amended to read as follows:

a. *United States government obligations.* Bonds or other evidences of indebtedness issued, assumed, or guaranteed by the United States of America, or by any agency or instrumentality of the United States of America, including investments in an open-end management investment company registered with the federal securities and exchange commission under the federal Investment Company Act of 1940, 15 U.S.C. ~~§ 80a~~ §80a-1 et seq., and operated in accordance with 17 C.F.R. §270.2a-7, the portfolio of which is limited to the United States obligations described in this paragraph, and which are included in the national association of insurance commissioners’ securities valuation office’s United States direct obligation – full faith and credit list.

Sec. 187. Section 518A.12, subsection 4, paragraph a, Code 2014, is amended to read as follows:

a. *United States government obligations.* Bonds or other evidences of indebtedness issued, assumed, or guaranteed by the United States of America, or by any agency or instrumentality of the United States of America, including investments in an open-end management investment company registered with the federal securities and exchange commission under the federal Investment Company Act of 1940, 15 U.S.C. ~~§ 80a~~ §80a-1 et seq., and operated in accordance with 17 C.F.R. §270.2a-7, the portfolio of which is limited to the United States obligations described in this paragraph, and which are included in the national association of insurance commissioners’ securities valuation office’s United States direct obligation – full faith and credit list.

Sec. 188. Section 524.901, subsection 4, Code 2014, is amended to read as follows:

4. A state bank may invest without limit in the shares or units of investment companies or investment trusts registered under the federal Investment Company Act of 1940, 15 U.S.C. ~~§ 80a~~ §80a-1 et seq., the portfolio of which is limited to United States investment securities described in subsection 3 or repurchase agreements fully collateralized by United States investment securities described in subsection 3, if delivery of the collateral is taken either directly or through an authorized custodian and the dollar-weighted average maturity of the portfolio is not more than five years. All other investments by a state bank in the shares or units of investment companies or investment trusts registered under the federal Investment Company Act of 1940, 15 U.S.C. ~~§ 80a~~ §80a-1 et seq., whose portfolios exclusively contain investment securities permissible pursuant to subsections 2 and 3, shall not exceed fifteen percent of the state bank’s aggregate capital.

Sec. 189. Section 535.2, subsection 2, paragraph a, subparagraph (4), Code 2014, is amended to read as follows:

(4) A domestic or foreign corporation, and a real estate investment trust as defined in section 856 of the Internal Revenue Code, and a person purchasing securities as defined in chapter 502 on credit from a broker or dealer registered or licensed under chapter 502 or under the federal Securities Exchange Act of 1934, 15 U.S.C., ~~ch. 78A~~ §78a et seq., as amended.

Sec. 190. Section 535.12, subsection 4, Code 2014, is amended to read as follows:

4. As used in this section, “*agricultural credit corporation*” means a corporation which has been designated by the farm credit bank of Omaha, Nebraska, as an agricultural credit corporation eligible to sell or discount loans to that bank pursuant to 12 U.S.C. ~~§ 2074~~ §2075.

Sec. 191. Section 551A.3, subsection 3, paragraph b, Code 2014, is amended to read as follows:

b. A disclosure document prepared pursuant to the federal trade commission rule relating to disclosure requirements and prohibitions concerning franchising and business opportunity ventures in accordance with 16 C.F.R. § pt. 436 or any successor regulation.

Sec. 192. Section 551A.4, subsection 1, paragraph b, subparagraph (1), subparagraph division (b), Code 2014, is amended to read as follows:

(b) A disclosure document prepared pursuant to the federal trade commission rule entitled “Disclosure requirements and prohibitions concerning franchising and business opportunity ventures”, 16 C.F.R. § pt. 436 or any successor regulation.

Sec. 193. Section 602.8103, subsection 5, paragraph b, Code 2014, is amended to read as follows:

b. An open-end management investment company organized in trust form registered with the federal securities and exchange commission under the federal Investment Company Act of 1940, 15 U.S.C. § ~~80a~~ §80a-1 et seq., and operated in accordance with 17 C.F.R. §270.2a-7, the portfolio of which is limited to obligations of the United States of America or agencies or instrumentalities of the United States of America and to repurchase agreements fully collateralized by obligations of the United States of America or an agency or instrumentality of the United States of America if the investment company takes delivery of the collateral either directly or through an authorized custodian.

Sec. 194. Section 636.23, subsections 2 and 16, Code 2014, are amended to read as follows:

2. *Federal bank bonds.* Bonds, notes or other obligations issued by any federal land bank, federal intermediate credit bank, bank for cooperatives, or any or all of the federal farm credit banks, and in bonds issued by any federal home loan bank under the Act of Congress known and cited as the federal Home Loan Bank Act, {12 U.S.C. §1421 – 1449} and the Acts amendatory thereof.

16. *Investments included — government obligations.* Federal bonds, federal bank bonds, and bonds and debentures guaranteed by the federal government which are authorized investments under subsections 1, 2, and 11 include investments in an investment company or investment trust registered under the federal Investment Company Act of 1940, 15 U.S.C. § ~~80a~~ §80a-1 et seq., the portfolio of which is limited to the United States government obligations described in subsections 1, 2, and 11 and to repurchase agreements fully collateralized by such United States government obligations, if the investment company or investment trust takes delivery of the collateral either directly or through an authorized custodian.

Sec. 195. Section 714B.10, subsection 2, Code 2014, is amended to read as follows:

2. Advertising in connection with the sale or purchase of books, recordings, videocassettes, periodicals, and similar goods through a membership group or club which is regulated by the federal trade commission pursuant to 16 C.F.R. ~~pt.~~ §425.1, concerning use of negative option plans by sellers in commerce.

Sec. 196. Section 907B.2, subsection 6, paragraph f, unnumbered paragraph 1, Code 2014, is amended to read as follows:

Public notice shall be given of all meetings and all meetings shall be open to the public, except as set forth in the rules or as otherwise provided in the compact. The interstate commission shall promulgate rules consistent with the principles contained in the federal Government in the Sunshine Act, 5 U.S.C. § ~~552(6)~~ §552(a)(6), as may be amended. The interstate commission and any of its committees may close a meeting to the public where it determines by two-thirds vote that an open meeting would be likely to:

DIVISION IV
EFFECTIVE DATE AND APPLICABILITY PROVISIONS

Sec. 197. **EFFECTIVE UPON ENACTMENT.** The following provisions of division I of this Act, being deemed of immediate importance, take effect upon enactment:

1. The section of this Act amending section 384.3A.
2. The section of this Act amending 2013 Iowa Acts, ch. 24, section 13.
3. The section of this Act amending section 456A.38, subsection 4, as enacted by 2013 Iowa Acts, ch. 64, section 1.
4. The section of this Act amending 2013 Iowa Acts, ch. 125, section 25.

Sec. 198. **RETROACTIVE APPLICABILITY.** The section in division I of this Act amending section 384.3A applies retroactively to June 20, 2013.

Sec. 199. **RETROACTIVE APPLICABILITY.** The section in division I of this Act amending 2013 Iowa Acts, ch. 24, section 13, applies retroactively to July 1, 2013.

Sec. 200. **RETROACTIVE APPLICABILITY.** The section in division I of this Act amending section 456A.38, subsection 4, as enacted by 2013 Iowa Acts, ch. 64, section 1, applies retroactively to July 1, 2013.

Sec. 201. **RETROACTIVE APPLICABILITY.** The section in division I of this Act amending 2013 Iowa Acts, ch. 125, section 25, applies retroactively to January 1, 2013, for tax years beginning on or after that date.

Approved April 10, 2014

CHAPTER 1093

TAXATION AND TAX LAW ADMINISTRATION — MISCELLANEOUS CHANGES

H.F. 2438

AN ACT relating to the administration of the tax and related laws of the state, including administration by the department of revenue of certain tax credits and refunds, income taxes, franchise taxes, sales and use taxes, hotel and motel taxes, and equipment taxes, and modifying provisions relating to the property assessment appeal board, and including effective date and retroactive applicability provisions.

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

DIVISION I
MISCELLANEOUS ADMINISTRATIVE CHANGES

Section 1. Section 421.17, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 33. To adopt rules ensuring that the total amount of transfers and disbursements in a fiscal year by the department to a local government or other entity with respect to projects under chapter 15J, chapter 418, or section 423B.10 does not exceed the amount of applicable taxes collected during the same fiscal year within the geographic boundaries of the reinvestment districts, governmental entities, or urban renewal areas in which such projects are located.

Sec. 2. Section 441.37A, subsection 1, paragraph e, Code 2014, is amended to read as follows:

e. ~~For the assessment year beginning January 1, 2014, the~~ The property assessment appeal board may, by rule, provide for the filing of a notice of appeal and petition with the secretary of the board by electronic means. All requirements of this section for an appeal to the board shall apply to an appeal filed electronically.

DIVISION II TAX CREDITS AND REFUNDS

Sec. 3. Section 15.293A, subsection 2, paragraph b, subparagraph (1), Code 2014, is amended to read as follows:

(1) To claim a redevelopment tax credit under this section, a taxpayer must ~~attach~~ include one or more tax credit certificates ~~to with~~ the taxpayer's tax return. A tax credit certificate shall not be used ~~or attached to~~ included with a return filed for a taxable year beginning prior to July 1, 2009.

Sec. 4. Section 15.331C, subsection 2, Code 2014, is amended to read as follows:

2. A third-party developer shall state under oath, on forms provided by the department of revenue, the amount of taxes paid as described in subsection 1 and shall submit such forms to the department of revenue. The taxes paid shall be itemized to allow identification of the taxes attributable to racks, shelving, and conveyor equipment to be used in a warehouse or distribution center. After receiving the form from the third-party developer, the department of revenue shall issue a tax credit certificate to the eligible business equal to the sales and use taxes paid by a third-party developer under chapter 423 for gas, electricity, water, or sewer utility services, goods, wares, or merchandise, or on services rendered, furnished, or performed to or for a contractor or subcontractor and used in the fulfillment of a written contract relating to the construction or equipping of a facility. The department of revenue shall also issue a tax credit certificate to the eligible business equal to the taxes paid and attributable to racks, shelving, and conveyor equipment to be used in a warehouse or distribution center. The aggregate combined total amount of tax refunds under section 15.331A for taxes attributable to racks, shelving, and conveyor equipment to be used in a warehouse or distribution center and of tax credit certificates issued by the department of revenue for the taxes paid and attributable to racks, shelving, and conveyor equipment to be used in a warehouse or distribution center shall not exceed five hundred thousand dollars in a fiscal year. If an applicant for a tax credit certificate does not receive a certificate for the taxes paid and attributable to racks, shelving, and conveyor equipment to be used in a warehouse or distribution center, the application shall be considered in succeeding fiscal years. The eligible business shall not claim a tax credit under this section unless a tax credit certificate issued by the department of revenue is ~~attached to~~ included with the taxpayer's tax return for the tax year for which the tax credit is claimed. A tax credit certificate shall contain the eligible business's name, address, tax identification number, the amount of the tax credit, and other information deemed necessary by the department of revenue.

Sec. 5. Section 15E.44, subsection 4, Code 2014, is amended to read as follows:

4. After verifying the eligibility of a qualifying business, the authority shall issue a tax credit certificate to be ~~attached to~~ included with the equity investor's tax return. The tax credit certificate shall contain the taxpayer's name, address, tax identification number, the amount of credit, the name of the qualifying business, and other information required by the department of revenue. The tax credit certificate, unless rescinded by the authority, shall be accepted by the department of revenue as payment for taxes imposed pursuant to chapter 422, divisions II, III, and V, and in chapter 432, and for the moneys and credits tax imposed in section 533.329, subject to any conditions or restrictions placed by the authority upon the face of the tax credit certificate and subject to the limitations of section 15E.43.

Sec. 6. Section 15E.45, subsection 4, Code 2014, is amended to read as follows:

4. After verifying the eligibility of the community-based seed capital fund, the authority shall issue a tax credit certificate to be ~~attached to~~ included with the taxpayer's tax return.

The tax credit certificate shall contain the taxpayer's name, address, tax identification number, the amount of the tax credit, the name of the community-based seed capital fund, and other information required by the department of revenue. The tax credit certificate, unless rescinded by the authority, shall be accepted by the department of revenue or a local taxing district, as applicable, as payment for taxes imposed pursuant to chapter 422, divisions II, III, and V, and chapter 432, and as payment for the moneys and credits tax imposed pursuant to section 533.329, subject to any conditions or restrictions placed by the authority on the face of the tax credit certificate and subject to the limitations of section 15E.43.

Sec. 7. Section 15E.193B, subsection 6, paragraph a, Code 2014, is amended to read as follows:

a. An eligible housing business may claim a tax credit up to a maximum of ten percent of the new investment which is directly related to the building or rehabilitating of a minimum of four single-family homes located in that part of a city or county in which there is a designated enterprise zone or one multiple dwelling unit building containing three or more individual dwelling units located in that part of a city or county in which there is a designated enterprise zone. The new investment that may be used to compute the tax credit shall not exceed the new investment used for the first one hundred forty thousand dollars of value for each single-family home or for each unit of a multiple dwelling unit building containing three or more units. The tax credit may be used to reduce the tax liability liabilities imposed under chapter 422, ~~division~~ divisions II, III, ~~or and~~ V, ~~or and~~ chapter 432. Any credit in excess of the tax liability for the tax year may be credited to the tax liability for the following seven years or until depleted, whichever occurs earlier. If the business is a partnership, S corporation, limited liability company, or estate or trust electing to have the income taxed directly to the individual, an individual may claim the tax credit allowed. The amount claimed by the individual shall be based upon the pro rata share of the individual's earnings of the partnership, S corporation, limited liability company, or estate or trust except as allowed for under subsection 8 when low-income housing tax credits authorized under section 42 of the Internal Revenue Code are used to assist in the financing of the housing development.

Sec. 8. Section 15E.193B, subsection 8, Code 2014, is amended to read as follows:

8. a. The amount of the tax credits determined pursuant to subsection 6, paragraph "a", for each project shall be approved by the economic development authority. The authority shall utilize the financial information required to be provided under subsection 5, paragraph "e", to determine the tax credits allowed for each project. In determining the amount of tax credits to be allowed for a project, the authority shall not include the portion of the project cost financed through federal, state, and local government tax credits, grants, and forgivable loans. Upon approving the amount of the tax credit, the economic development authority shall issue a tax credit certificate to the eligible housing business except when low-income housing tax credits authorized under section 42 of the Internal Revenue Code are used to assist in the financing of the housing development in which case the tax credit certificate may be issued to a partner if the business is a partnership, a shareholder if the business is an S corporation, or a member if the business is a limited liability company in the amounts designated by the eligible partnership, S corporation, or limited liability company. An eligible housing business or the designated partner if the business is a partnership, designated shareholder if the business is an S corporation, or designated member if the business is a limited liability company, or transferee shall not claim the tax credit unless a tax credit certificate is ~~attached to~~ included with the taxpayer's return for the tax year for which the tax credit is claimed. The tax credit certificate shall contain the taxpayer's name, address, tax identification number, the amount of the tax credit, and other information required by the department of revenue. The tax credit certificate shall be transferable if the housing development is located in a brownfield site as defined in section 15.291, if the housing development is located in a blighted area as defined in section 403.17, or if low-income housing tax credits authorized under section 42 of the Internal Revenue Code are used to assist in the financing of the housing development. Not more than three million dollars worth of tax credits for housing developments that are located in a brownfield site as defined in section 15.291 or housing developments located in a blighted area as defined in

section 403.17 shall be transferred in one calendar year. The three million dollar annual limit does not apply to tax credits awarded to an eligible housing business having low-income housing tax credits authorized under section 42 of the Internal Revenue Code to assist in the financing of the housing development. The authority may approve an application for tax credit certificates for transfer from an eligible housing business located in a brownfield site as defined in section 15.291 or in a blighted area as defined in section 403.17 that would result in the issuance of more than three million dollars of tax credit certificates for transfer, provided the authority, through negotiation with the eligible business, allocates those tax credit certificates for transfer over more than one calendar year. The authority shall not approve more than one million five hundred thousand dollars in tax credit certificates for transfer to any one eligible housing business located in a brownfield site as defined in section 15.291 or in a blighted area as defined in section 403.17 in a calendar year. If three million dollars in tax credit certificates for transfer have not been issued at the end of a calendar year, the remaining tax credit certificates for transfer may be issued in advance to an eligible housing business scheduled to receive a tax credit certificate for transfer in a later calendar year. Any time the authority approves a tax credit certificate for transfer which has not been allocated at the end of a calendar year, the authority may prorate the remaining certificates to more than one eligible applicant. If the entire three million dollars of tax credit certificates for transfer is not issued in a given calendar year, the remaining amount may be carried over to a succeeding calendar year. Tax credit certificates issued under this chapter may be transferred to any person or entity. The economic development authority shall notify the department of revenue of the tax credit certificates which have been approved for transfer. Within ninety days of transfer, the transferee must submit the transferred tax credit certificate to the department of revenue along with a statement containing the transferee's name, tax identification number, and address, and the denomination that each replacement tax credit certificate is to carry and any other information required by the department of revenue. Within thirty days of receiving the transferred tax credit certificate and the transferee's statement, the department of revenue shall issue one or more replacement tax credit certificates to the transferee. Each replacement certificate must contain the information required to receive the original certificate and must have the same expiration date that appeared in the transferred tax credit certificate. Tax credit certificate amounts of less than the minimum amount established by rule of the economic development authority shall not be transferable. A tax credit shall not be claimed by a transferee under subsection 6, paragraph "a", until a replacement tax credit certificate identifying the transferee as the proper holder has been issued.

b. The transferee may use the amount of the tax credit transferred against the taxes imposed under chapter 422, divisions II, III, and V, and chapter 432 for any tax year the original transferor could have claimed the tax credit. Any consideration received for the transfer of the tax credit shall not be included as income under chapter 422, divisions II, III, and V. Any consideration paid for the transfer of the tax credit shall not be deducted from income under chapter 422, divisions II, III, and V.

Sec. 9. Section 16.211, subsection 2, paragraphs a and b, Code 2014, are amended to read as follows:

a. To claim a disaster recovery housing project tax credit under this section, a taxpayer must ~~attach~~ include one or more tax credit certificates ~~to~~ with the taxpayer's tax return. The tax credit certificate or certificates ~~attached to~~ included with the taxpayer's tax return shall be issued in the taxpayer's name, expire on or after the last day of the taxable year for which the taxpayer is claiming the tax credit, and show a tax credit amount equal to or greater than the tax credit claimed on the taxpayer's tax return.

b. After verifying the eligibility of a taxpayer for a tax credit pursuant to this section, the authority shall issue a disaster recovery housing project tax credit certificate to be ~~attached to~~ included with the taxpayer's tax return. The tax credit certificate shall contain the taxpayer's name, address, tax identification number; the amount of the credit; and any other information required by the department of revenue.

Sec. 10. Section 175.37, subsection 7, unnumbered paragraph 1, Code 2014, is amended to read as follows:

A taxpayer shall not claim a tax credit under this section unless a tax credit certificate issued by the authority is ~~attached to~~ included with the taxpayer's tax return for the tax year for which the tax credit is claimed. The authority must review and approve an application for a tax credit as provided by rules adopted by the authority. The application must include a copy of the agricultural assets transfer agreement. The authority may approve an application and issue a tax credit certificate to a taxpayer who has previously been allowed a tax credit under this section. The authority may require that the parties to an agricultural assets transfer agreement provide additional information as determined relevant by the authority. The authority shall review an application for a tax credit which includes the renewal of an agricultural assets transfer agreement to determine that the parties to the renewed agreement meet the same qualifications as required for an original application. The authority shall not approve an application or issue a tax credit certificate to a taxpayer for an amount in excess of fifty thousand dollars. In addition, the authority shall not approve an application or issue a certificate to a taxpayer if any of the following applies:

Sec. 11. Section 175.38, subsection 10, unnumbered paragraph 1, Code 2014, is amended to read as follows:

A taxpayer shall not claim a custom farming contract tax credit unless a tax credit certificate issued by the authority under this section is ~~attached to~~ included with the taxpayer's tax return for the tax year for which the tax credit is claimed. The authority must review and approve an application for a tax credit certificate as provided by rules adopted by the authority. The application must include a copy of the custom farming contract. The authority may approve an application and issue a tax credit certificate to a taxpayer who has previously been allowed a tax credit under this section. The authority may require that the parties to the contract provide additional information as determined relevant by the authority. The authority shall review an application for a tax credit certificate which includes the renewal of a contract to determine that the parties to the renewed contract meet the same qualifications as required for an original application. The authority shall not approve an application or issue a tax credit certificate to a taxpayer for an amount in excess of fifty thousand dollars. In addition, the authority shall not approve an application or issue a tax credit certificate to a taxpayer if any of the following applies:

Sec. 12. Section 404A.1, subsection 1, paragraph a, Code 2014, is amended to read as follows:

a. A historic preservation and cultural and entertainment district tax credit, subject to the availability of the credit, is granted against the ~~tax taxes~~ imposed under chapter 422, ~~division divisions~~ II, III, ~~or and~~ V, ~~or and~~ chapter 432, for the substantial rehabilitation of eligible property located in this state as provided in this chapter.

Sec. 13. Section 404A.4, subsection 2, unnumbered paragraph 1, Code 2014, is amended to read as follows:

After verifying the eligibility for the tax credit, the state historic preservation office shall issue a historic preservation and cultural and entertainment district tax credit certificate to be ~~attached to~~ included with the person's tax return. The tax credit certificate shall contain the taxpayer's name, address, tax identification number, the date of project completion, the amount of credit, other information required by the department of revenue, and a place for the name and tax identification number of a transferee and the amount of the tax credit being transferred. Of the amount of tax credits that may be approved in a fiscal year pursuant to subsection 4, paragraph "a":

Sec. 14. Section 422.11S, subsection 7, paragraph a, Code 2014, is amended to read as follows:

a. In order for the taxpayer to claim the school tuition organization tax credit under subsection 1, a tax credit certificate issued by the school tuition organization to which the contribution was made shall be ~~attached to~~ included with the person's tax return. The tax credit certificate shall contain the taxpayer's name, address, tax identification number, the

amount of the contribution, the amount of the credit, and other information required by the department.

Sec. 15. Section 437A.17B, Code 2014, is amended to read as follows:

437A.17B Reimbursement for renewable energy.

A person in possession of a wind energy tax credit certificate issued pursuant to chapter 476B or a renewable energy tax credit certificate issued pursuant to chapter 476C may apply to the director for a reimbursement of the amount of taxes imposed and paid by the person pursuant to this chapter in an amount not more than the person received in wind energy tax credit certificates pursuant to chapter 476B or renewable energy tax credit certificates pursuant to chapter 476C. To obtain the reimbursement, the person shall ~~attach to~~ include with the return required under section 437A.8 the wind energy tax credit certificates issued to the person pursuant to chapter 476B, or the renewable energy tax credit certificates issued to the person pursuant to chapter 476C, and provide any other information the director may require. The director shall direct a warrant to be issued to the person for an amount equal to the tax imposed and paid by the person pursuant to this chapter but for not more than the amount of the wind energy tax credit certificates or renewable energy tax credit certificates ~~attached to~~ included with the return.

Sec. 16. Section 476B.6, subsection 8, Code 2014, is amended to read as follows:

8. A tax credit certificate shall not be used or ~~attached to~~ included with a return filed for a taxable year beginning prior to July 1, 2006.

Sec. 17. Section 476B.8, Code 2014, is amended to read as follows:

476B.8 Use of tax credit certificates.

To claim a wind energy production tax credit under this chapter, a taxpayer must ~~attach~~ include one or more tax credit certificates ~~to with~~ the taxpayer's tax return, or if used against taxes imposed under chapter 423, the taxpayer shall comply with section 423.4, subsection 4, or if used against taxes imposed under chapter 437A, the taxpayer shall comply with section 437A.17B. A tax credit certificate shall not be used or ~~attached to~~ included with a return filed for a taxable year beginning prior to July 1, 2006. The tax credit certificate or certificates ~~attached to~~ included with the taxpayer's tax return shall be issued in the taxpayer's name, expire on or after the last day of the taxable year for which the taxpayer is claiming the tax credit, and show a tax credit amount equal to or greater than the tax credit claimed on the taxpayer's tax return. Any tax credit in excess of the taxpayer's tax liability for the taxable year may be credited to the taxpayer's tax liability for the following seven taxable years or until depleted, whichever is the earlier. If the tax credit is applied against the taxes imposed under chapter 423 or 437A, any credit in excess of the taxpayer's tax liability is carried over and can be filed with the refund claim for the following seven tax years or until depleted, whichever is earlier. However, the certificate shall not be used to reduce tax liability for a tax period ending after the expiration date of the certificate.

Sec. 18. Section 476C.6, subsection 2, Code 2014, is amended to read as follows:

2. To claim a renewable energy tax credit under this chapter, a taxpayer must ~~attach~~ include one or more tax credit certificates ~~to with~~ the taxpayer's tax return, or if used against taxes imposed under chapter 423, the taxpayer shall comply with section 423.4, subsection 4, or if used against taxes imposed under chapter 437A, the taxpayer shall comply with section 437A.17B. A tax credit certificate shall not be used or ~~attached to~~ included with a return filed for a taxable year beginning prior to July 1, 2006. The tax credit certificate or certificates ~~attached to~~ included with the taxpayer's tax return shall be issued in the taxpayer's name, expire on or after the last day of the taxable year for which the taxpayer is claiming the tax credit, and show a tax credit amount equal to or greater than the tax credit claimed on the taxpayer's tax return. Any tax credit in excess of the taxpayer's tax liability for the taxable year may be credited to the taxpayer's tax liability for the following seven tax years or until the credit is depleted, whichever is earlier. If the tax credit is applied against the taxes imposed under chapter 423 or 437A, any credit in excess of the taxpayer's tax liability is carried over and can be filed with the refund claim for the following seven tax

years or until depleted, whichever is earlier. However, the certificate shall not be used to reduce tax liability for a tax period ending after the expiration date of the certificate.

DIVISION III
INCOME TAXES

Sec. 19. Section 422.7, subsection 2, paragraph i, Code 2014, is amended by striking the paragraph.

Sec. 20. Section 422.13, Code 2014, is amended to read as follows:

422.13 Return by individual.

1. ~~Except as provided in subsection 2, a~~ A resident or nonresident of this state shall make a return, signed in accordance with forms and rules prescribed by the director, if any of the following are applicable:

~~a. The individual has net income of more than nine thousand dollars for the tax year from sources taxable under this division.~~

~~b. a.~~ The individual is claimed as a dependent on another person's return and has net income of five thousand dollars or more for the tax year from sources taxable under this division.

~~e. b.~~ However, if that part of the The net income of a nonresident which is allocated to Iowa pursuant to section 422.8, subsection 2, is less than one thousand dollars the nonresident is not required to make and sign a return except when the or more for the tax year from sources taxable under this division, unless the nonresident's total net income, as determined under section 422.5, subsection 3 or 3B, does not exceed the appropriate dollar amount listed in section 422.5, subsection 3 or 3B, upon which tax is not imposed. The portion of a lump sum distribution that is allocable to Iowa is included in net income for purposes of determining if the nonresident's net income allocable to Iowa is one thousand dollars or more.

~~c. A~~ A nonresident is subject to the state alternative minimum tax imposed pursuant to section 422.5, subsection 2.

~~2. d.~~ Notwithstanding any other provision in this section, The total net income, as determined under section 422.5, subsection 3 or 3B, of a resident or nonresident of this state is not required to make and file a return if the person's net income is equal to or less more than the appropriate dollar amount listed in section 422.5, subsection 3 or 3B, upon which tax is not imposed. A nonresident of this state is not required to make and file a return if the person's total net income in section 422.5, subsection 1, paragraph "j", is equal to or less than the appropriate dollar amount provided in section 422.5, subsection 3, upon which tax is not imposed. For purposes of this subsection, the amount of a lump sum distribution subject to separate federal tax shall be included in net income for purposes of determining if a resident is required to file a return and the portion of the lump sum distribution that is allocable to Iowa is included in total net income for purposes of determining if a nonresident is required to make and file a return.

~~3. 2.~~ For purposes of determining the requirement for filing a return under subsection 1, the combined net income of a husband and wife from sources taxable under this division shall be considered.

~~4. 3.~~ If the taxpayer is unable to make the return, the return shall be made by a duly authorized agent or by a guardian or other person charged with the care of the person or property of the taxpayer.

~~5. 4.~~ A nonresident taxpayer shall file a copy of the taxpayer's federal income tax return for the current tax year with the return required by this section.

~~6. 5. a.~~ Notwithstanding subsections 1 through 5 4 and sections 422.15 and 422.36, a partnership, a limited liability company whose members are taxed on the company's income under provisions of the Internal Revenue Code, trust, or corporation whose stockholders are taxed on the corporation's income under the provisions of the Internal Revenue Code may, not later than the due date for filing its return for the taxable year, including any extension thereof, elect to file a composite return for the nonresident partners, members, beneficiaries, or shareholders. Nonresident trusts or estates which are partners, members, beneficiaries, or shareholders in partnerships, limited liability companies, trusts, or S corporations may

also be included on a composite return. The director may require that a composite return be filed under the conditions deemed appropriate by the director. A partnership, limited liability company, trust, or corporation filing a composite return is liable for tax required to be shown due on the return.

b. Notwithstanding subsections 1 through 5 4 and sections 422.15 and 422.36, if the director determines that it is necessary for the efficient administration of this chapter, the director may require that a composite return be filed for nonresidents other than nonresident partners, members, beneficiaries or shareholders in partnerships, limited liability companies, trusts, or S corporations.

c. All powers of the director and requirements of the director apply to returns filed under this subsection including but not limited to the provisions of this division and division VI of this chapter.

Sec. 21. RETROACTIVE APPLICABILITY. This division of this Act applies retroactively to January 1, 2014, for tax years beginning on or after that date.

DIVISION IV SALES AND USE TAXES

Sec. 22. Section 423.3, subsection 18, paragraph e, Code 2014, is amended to read as follows:

e. ~~Community health~~ Health centers as defined in 42 U.S.C. § 254c and migrant health centers as defined in 42 U.S.C. §254b.

DIVISION V HOTEL AND MOTEL TAXES

Sec. 23. Section 423A.6, Code 2014, is amended to read as follows:

423A.6 Administration by director.

1. The director of revenue shall administer the state and local hotel and motel tax as nearly as possible in conjunction with the administration of the state sales tax law, except that portion of the law which implements the streamlined sales and use tax agreement. The director shall provide appropriate forms, or provide on the regular state tax forms, for reporting state and local hotel and motel tax liability. All moneys received or refunded one hundred eighty days after the date on which a city or county terminates its local hotel and motel tax and all moneys received from the state hotel and motel tax shall be deposited in or withdrawn from the general fund of the state. ~~Beginning~~

2. ~~If a reinvestment district is established under chapter 15J, beginning the first day of the calendar quarter beginning on the reinvestment district's commencement date, the director of revenue shall, subject to remittance limitations established by the economic development authority board pursuant to section 15J.4, subsection 3, transfer from the general fund of the state to a district account created in the state reinvestment district fund for each reinvestment district established under chapter 15J, the new state hotel and motel tax revenue, determined in section 15J.5, subsection 2, paragraph "b", in the district. Such transfers shall cease pursuant to section 15J.8.~~

2. 3. The director, in consultation with local officials, shall collect and account for a local hotel and motel tax and shall credit all revenues to the local transient guest tax fund created in section 423A.7. Local authorities shall not require any tax permit not required by the director of revenue.

3. 4. Section 422.25, subsection 4, sections 422.30, 422.67, and 422.68, section 422.69, subsection 1, sections 422.70, 422.71, 422.72, 422.74, and 422.75, section 423.14, subsection 1, and sections 423.23, 423.24, 423.25, 423.31, 423.33, 423.35, 423.37 through 423.42, and 423.47, consistent with the provisions of this chapter, apply with respect to the taxes authorized under this chapter, in the same manner and with the same effect as if the state and local hotel and motel taxes were retail sales taxes within the meaning of those statutes. Notwithstanding this subsection, the director shall provide for quarterly filing of returns and for other than quarterly filing of returns both as prescribed in section 423.31. The director may require all persons who are engaged in the business of deriving any sales price subject

to tax under this chapter to register with the department. All taxes collected under this chapter by a retailer or any individual are deemed to be held in trust for the state of Iowa and the local jurisdictions imposing the taxes.

DIVISION VI EQUIPMENT TAXES

Sec. 24. Section 423D.3, Code 2014, is amended to read as follows:

423D.3 Exemption.

The sales price on the lease or rental of equipment to contractors for direct and primary use in construction is exempt from the tax imposed by this chapter. ~~The sales price from transactions exempt from state sales tax under section 423.3 is also exempt from the tax imposed by this chapter.~~

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

Sec. 26. RETROACTIVE APPLICABILITY. This division of this Act applies retroactively to July 1, 2008, for all sales or uses of equipment on or after that date.

DIVISION VII FRANCHISE TAXES

Sec. 27. Section 422.60, Code 2014, is amended by adding the following new subsection:
NEW SUBSECTION. 12. *a.* The taxes imposed under this division shall be reduced by a solar energy system tax credit equal to fifty percent of the federal energy credit related to solar energy systems provided in section 48 of the Internal Revenue Code, not to exceed fifteen thousand dollars.¹

b. The taxpayer may claim the credit pursuant to this subsection according to the same requirements, conditions, and limitations as provided pursuant to section 422.11L.

Sec. 28. EFFECTIVE UPON ENACTMENT. This division of this Act, being deemed of immediate importance, takes effect upon enactment.

Sec. 29. RETROACTIVE APPLICABILITY. This division of this Act applies retroactively to January 1, 2014, for tax years beginning on or after that date.

Approved April 10, 2014

CHAPTER 1094

RADON CONTROL IN SCHOOLS

S.F. 366

AN ACT relating to radon control in schools.

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

Section 1. DEPARTMENT OF EDUCATION — RADON NOTIFICATION AND TESTING — REPORT.

1. The department of education shall notify each school district and accredited nonpublic school in this state of the risks associated with radon gas and radon progeny at attendance centers. Such notification shall include information on radon testing and mitigation,

¹ See chapter 1141, §78 – 80 herein

including relevant statistical data and information on sources of funding available for radon testing and mitigation, and shall encourage school districts and accredited nonpublic schools to implement a radon testing and mitigation plan.

2. Each school district and accredited nonpublic school in this state shall notify the department of education by December 1, 2014, indicating whether it has a radon testing and mitigation plan in place. Any school district or accredited nonpublic school that does not have a radon testing and mitigation plan in place as of December 1, 2014, shall also notify the department of any plans the district or school has to implement a radon testing and mitigation plan in the future.

3. The department of education shall submit a report to the general assembly by January 1, 2015, on the data collected pursuant to subsection 2.

Approved April 17, 2014

CHAPTER 1095

MULTIPLE HOUSING COOPERATIVES AND HORIZONTAL PROPERTY REGIMES

S.F. 2312

AN ACT relating to the continued effect of terms, conditions, covenants, and provisions contained in documents and instruments creating or regulating multiple housing cooperatives and horizontal property regimes, by allowing limited liability companies to form multiple housing cooperatives, and including applicability provisions.

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

Section 1. Section 499A.1, subsection 1, Code 2014, is amended to read as follows:

1. Any two or more persons of full age, a majority of whom are citizens of the state, may organize themselves for the following or similar purposes: Ownership of residential, business property on a cooperative basis. A corporation or limited liability company is a person within the meaning of this chapter. The organizers shall adopt, and sign and acknowledge the articles of incorporation, stating the name by which the cooperative shall be known, the location of its principal place of business, its business or objects, the number of directors to conduct the cooperative's business or objects, the names of the directors for the first year, the time of the cooperative's annual meeting, the time of the annual meeting of its directors, and the manner in which the articles may be amended. The articles of incorporation shall be filed with the secretary of state who shall, if the secretary approves the articles, endorse the secretary of state's approval on the articles, record the articles, and forward the articles to the county recorder of the county where the principal place of business is to be located, and there the articles shall be recorded, and upon recording be returned to the cooperative. The articles shall not be filed by the secretary of state until a filing fee of five dollars together with a recording fee of fifty cents per page is paid, and upon the payment of the fees and the approval of the articles by the secretary of state, the secretary shall issue to the cooperative a certificate of incorporation as a cooperative not for pecuniary profit. The county recorder shall collect recording fees pursuant to section 331.604 for articles forwarded for recording under this section.

Sec. 2. **NEW SECTION. 499A.23 Effect of documents and instruments.**

1. Unless amended or terminated by this chapter or by the following documents or instruments, all terms, conditions, covenants, and provisions contained in the following documents or instruments shall remain in full force and effect as long as the cooperative remains in existence:

- a. The articles of incorporation of the cooperative and any amendments thereto.
- b. The bylaws of the cooperative and any amendments thereto.

c. Any proprietary leases, contracts, or other agreements between the cooperative and a member of the cooperative or between members of the cooperative.

d. Any property interests created by any documents or instruments specified in paragraph “a”, “b”, or “c”.

2. A document or instrument specified in subsection 1, and any property interests created by such document or instrument, shall not be extinguished, limited, or impaired by application of section 558.68 or 614.24.

Sec. 3. NEW SECTION. 499B.21 Effect of documents and instruments.

1. Unless amended or terminated by the following documents or instruments, all terms, conditions, covenants, and provisions contained in the following documents or instruments shall remain in full force and effect as long as the horizontal property regime remains in existence:

a. The declaration of the horizontal property regime and any amendments thereto.

b. The articles of incorporation of the horizontal property regime and any amendments thereto.

c. The bylaws of the horizontal property regime and any amendments thereto.

d. Any rules and regulations adopted pursuant to the declaration of the horizontal property regime and the bylaws of the horizontal property regime.

e. Any property interests created by any documents or instruments specified in paragraphs “a”, “b”, “c”, or “d”.

2. A document or instrument specified in subsection 1, and any property interests created by such document or instrument, shall not be extinguished, limited, or impaired by application of section 558.68 or 614.24.

Sec. 4. Section 558.68, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 6. This section shall not extinguish, limit, or impair the validity of a document or instrument specified in section 499A.23 or 499B.21, or any property interests created by such document or instrument.

Sec. 5. Section 614.24, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 4. This section shall not extinguish, limit, or impair the validity of a document or instrument specified in section 499A.23 or 499B.21, or any property interests created by such document or instrument.

Sec. 6. APPLICABILITY. This Act applies to all multiple housing cooperatives and horizontal property regimes created prior to, and still in existence on, July 1, 2014, and created on or after July 1, 2014.

Approved April 17, 2014

CHAPTER 1096

UNDERAGE POSSESSION OR CONSUMPTION OF ALCOHOL

S.F. 2310

AN ACT relating to the underage possession or consumption of alcohol and providing penalties.

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

Section 1. Section 123.47, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 1A. a. Except for the purposes described in subsection 2, a person who is the owner or lessee of, or who otherwise has control over, property that is not a licensed premises, shall not knowingly permit any person, knowing or having reasonable cause to believe the person to be under the age of eighteen, to consume or possess on such property any alcoholic liquor, wine, or beer.

b. A person who violates this subsection commits the following:

(1) For a first offense, a simple misdemeanor punishable as a scheduled violation under section 805.8C, subsection 7A.

(2) For a second or subsequent offense, a simple misdemeanor punishable by a fine of five hundred dollars.

c. This subsection shall not apply to any of the following:

(1) A landlord or manager of the property.

(2) A person under legal age who consumes or possesses any alcoholic liquor, wine, or beer in connection with a religious observance, ceremony, or right.¹

Sec. 2. Section 123.47, subsection 2, Code 2014, is amended to read as follows:

2. A person or persons under legal age shall not purchase or attempt to purchase, consume, or individually or jointly have alcoholic liquor, wine, or beer in their possession or control; except in the case of liquor, wine, or beer given or dispensed to a person under legal age within a private home and with the knowledge, presence, and consent of the parent or guardian, for beverage or medicinal purposes or as administered to the person by either a physician or dentist for medicinal purposes and except to the extent that a person under legal age may handle alcoholic beverages, wine, and beer during the regular course of the person's employment by a liquor control licensee, or wine or beer permittee under this chapter.

Sec. 3. Section 123.47, subsection 3, paragraph a, unnumbered paragraph 1, Code 2014, is amended to read as follows:

A person who is eighteen, nineteen, or twenty years of age, other than a licensee or permittee, who violates this section regarding the purchase of, ~~or attempt to purchase,~~ or consumption of alcoholic liquor, wine, or beer, or possessing or having control of alcoholic liquor, wine, or beer, commits the following:

Sec. 4. Section 123.47B, Code 2014, is amended to read as follows:

123.47B Parental and school notification — persons under eighteen years of age.

1. A peace officer shall make a reasonable effort to identify a person under the age of eighteen discovered consuming or to be in possession of alcoholic liquor, wine, or beer in violation of section 123.47 and refer the person to juvenile court.

2. The juvenile court officer shall notify the person's custodial parent, legal guardian, or custodian of the violation. In addition, the juvenile court shall also make a reasonable effort to identify the elementary or secondary school which the person attends if the person is enrolled in elementary or secondary school and to notify the superintendent or the superintendent's designee of the school which the person attends, or the authorities in charge of the nonpublic school which the person attends, of the consumption or possession. A reasonable attempt to notify the person includes but is not limited to a telephone call or notice by first-class mail.

Sec. 5. Section 232.52, subsection 2, paragraph a, subparagraph (4), subparagraph division (a), subparagraph subdivision (ii), Code 2014, is amended to read as follows:

(ii) Section 123.47 regarding the purchase, ~~or attempt to purchase,~~ or consumption of alcoholic beverages.

Sec. 6. Section 232.52, subsection 2, paragraph a, subparagraph (4), subparagraph division (a), subparagraph subdivision (vi), Code 2014, is amended to read as follows:

(vi) Two or more violations of section 123.47 regarding the consumption or possession of alcoholic beverages.

¹ See chapter 1141, §19 herein

Sec. 7. Section 805.8C, Code 2014, is amended by adding the following new subsection:
NEW SUBSECTION. 7A. Unlicensed premises owner — under eighteen years of age consumption or possession. For first offense violations of section 123.47, subsection 1A, the scheduled fine is two hundred dollars.

Approved April 24, 2014

CHAPTER 1097

SEX OFFENSES AND HUMAN TRAFFICKING

S.F. 2311

AN ACT relating to sexual and criminal offenses involving minors and others, including prostitution, pimping, and human trafficking, providing for a fee, and including penalties and effective date and applicability provisions.

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

Section 1. Section 80B.10, Code 2014, is amended to read as follows:

80B.10 Annual report.

The council shall make an annual report to the governor, the attorney general, and the commissioner of public safety which shall include pertinent data regarding the standards established and the degree of participation of agencies in the training program. The report required by this section shall specifically include data regarding academy resources devoted to training relating to human trafficking.

Sec. 2. Section 602.8102, subsection 135A, Code 2014, is amended to read as follows:

135A. Assess the surcharges provided by sections 911.1, 911.2, 911.2A, 911.3, and 911.4.

Sec. 3. Section 602.8108, subsection 2, Code 2014, is amended to read as follows:

2. Except as otherwise provided, the clerk of the district court shall report and submit to the state court administrator, not later than the fifteenth day of each month, the fines and fees received during the preceding calendar month. Except as provided in subsections 3, 4, 5, 5A, 7, 8, 9, and 10, the state court administrator shall deposit the amounts received with the treasurer of state for deposit in the general fund of the state. The state court administrator shall report to the legislative services agency within thirty days of the beginning of each fiscal quarter the amount received during the previous quarter in the account established under this section.

Sec. 4. Section 602.8108, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 5A. The clerk of the district court shall remit all moneys collected from the assessment of the human trafficking victim surcharge provided in section 911.2A to the state court administrator no later than the fifteenth day of each month for deposit in the human trafficking victim fund created in section 915.95.

Sec. 5. Section 710.10, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 7. For purposes of this section, methods of enticement include but are not limited to personal contact and communication by any means including through the mail, telephone, internet, or any social media, and include text messages, instant messages, and electronic mail.

Sec. 6. Section 725.1, Code 2014, is amended to read as follows:

725.1 Prostitution.

1. a. Except as provided in paragraph "b", a person who sells or offers for sale the person's services as a partner in a sex act commits an aggravated misdemeanor. ,~~or~~

b. If the person who sells or offers for sale the person's services as a partner in a sex act is under the age of eighteen, the county attorney may elect, in lieu of filing a petition alleging that the person has committed a delinquent act, to refer that person to the department of human services for the possible filing of a petition alleging that the person is a child in need of assistance.

c. If the person who sells or offers for sale the person's services as a partner in a sex act is under the age of eighteen, upon the expiration of two years following the person's conviction for a violation of paragraph "a" or of a similar local ordinance, the person may petition the court to expunge the conviction, and if the person has had no other criminal convictions, other than local traffic violations or simple misdemeanor violations of chapter 321 during the two-year period, the conviction shall be expunged as a matter of law. The court shall enter an order that the record of the conviction be expunged by the clerk of the district court. Notwithstanding section 692.2, after receipt of notice from the clerk of the district court that a record of conviction has been expunged for a violation of paragraph "a", the record of conviction shall be removed from the criminal history data files maintained by the department of public safety.

2. a. Except as provided in paragraph "b", a person who purchases or offers to purchase such another person's services, as a partner in a sex act commits an aggravated misdemeanor.

b. A person who purchases or offers to purchase services as a partner in a sex act from a person who is under the age of eighteen commits a class "D" felony.

Sec. 7. Section 725.2, Code 2014, is amended to read as follows:

725.2 Pimping.

1. A person who solicits a patron for a prostitute, or who knowingly takes or shares in the earnings of a prostitute, or who knowingly furnishes a room or other place to be used for the purpose of prostitution, whether for compensation or not, commits a class "D" felony.

2. A person who solicits a patron for a prostitute who is under the age of eighteen, or who knowingly takes or shares in the earnings of a prostitute who is under the age of eighteen, or who knowingly furnishes a room or other place to be used for the purposes of prostitution of a prostitute who is under the age of eighteen, whether for compensation or not, commits a class "C" felony.

3. It shall be an affirmative defense to a prosecution of a person under the age of twenty-one for a violation of this section that the person was allowed, permitted, or encouraged by an adult having influence or control of the person to engage in acts prohibited pursuant to section 725.1, subsection 1, while the person was under the age of eighteen.

Sec. 8. NEW SECTION. 802.2B Other sexual offenses.

An information or indictment for the following offenses committed on or with a person who is under the age of eighteen years shall be found within ten years after the person upon whom the offense is committed attains eighteen years of age, or if the person against whom the information or indictment is sought is identified through the use of a DNA profile, an information or indictment shall be found within three years from the date the person is identified by the person's DNA profile, whichever is later:

1. Lascivious acts with a child in violation of section 709.8.
2. Assault with intent to commit sexual abuse in violation of section 709.11.
3. Indecent contact with a child in violation of section 709.12.
4. Lascivious conduct with a minor in violation of section 709.14.
5. Sexual misconduct with a juvenile in violation of section 709.16, subsection 2.
6. Sexual exploitation of a minor in violation of section 728.12.

Sec. 9. Section 802.3, Code 2014, is amended to read as follows:

802.3 Felony — aggravated or serious misdemeanor.

In all cases, except those enumerated in section 802.1, 802.2, 802.2A, 802.2B, or 802.10, an indictment or information for a felony or aggravated or serious misdemeanor shall be found within three years after its commission.

Sec. 10. Section 802.10, subsection 3, Code 2014, is amended to read as follows:

3. However, notwithstanding subsection 2, an indictment or information shall be found against a person within three years from the date the person is identified by the person's DNA profile. If the action involves sexual abuse, or another sexual offense the indictment or information shall be found as provided in section 802.2 or 802.2B, if the person is identified by the person's DNA profile.

Sec. 11. Section 808B.3, Code 2014, is amended by adding the following new subsection: NEW SUBSECTION. 6. A felony offense involving human trafficking in violation of chapter 710A.

Sec. 12. Section 902.9, subsection 2, Code 2014, is amended to read as follows:

2. The surcharges required by sections 911.1, 911.2, 911.2A, and 911.3 shall be added to a fine imposed on a class "C" or class "D" felon, as provided by those sections, and are not a part of or subject to the maximums set in this section.

Sec. 13. Section 903.1, subsection 4, Code 2014, is amended to read as follows:

4. The surcharges required by sections 911.1, 911.2, 911.2A, 911.3, and 911.4 shall be added to a fine imposed on a misdemeanor as provided in those sections, and are not a part of or subject to the maximums set in this section.

Sec. 14. NEW SECTION. **911.2A Human trafficking victim surcharge.**

1. In addition to any other surcharge, the court or clerk of the district court shall assess a human trafficking victim surcharge of one thousand dollars if an adjudication of guilt or a deferred judgment has been entered for a criminal violation of section 725.1, subsection 2, or section 710A.2, 725.2, or 725.3.

2. In the event of multiple offenses, the surcharge shall be imposed for each applicable offense.

3. The surcharge shall be remitted by the clerk of court as provided in section 602.8108, subsection 5A.

Sec. 15. NEW SECTION. **915.95 Human trafficking victim fund.**

A fund is created as a separate fund in the state treasury. Moneys deposited in the fund shall be administered by the department and dedicated to and used for awarding moneys to programs that provide services and support to victims of human trafficking under section 710A.2, including public outreach and awareness programs and service provider training programs. Notwithstanding section 8.33, any balance in the fund on June 30 of any fiscal year shall not revert to the general fund of the state.

Sec. 16. **EFFECTIVE DATE.** The section of this Act enacting section 911.2A takes effect January 1, 2015.

Sec. 17. **APPLICABILITY.** The section of this Act enacting section 911.2A applies to an adjudication of guilt or a deferred judgment entered for a violation of section 725.1, subsection 2, or section 710A.2, 725.2, or 725.3 on or after January 1, 2015.

Approved April 24, 2014

CHAPTER 1098**DOMESTIC ABUSE PROTECTIVE ORDERS — PETS OR COMPANION ANIMALS***S.F. 2118*

AN ACT relating to domestic abuse protective orders and pets or companion animals owned or held by a petitioner, respondent, or minor child of the petitioner or respondent in a domestic abuse case.

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

Section 1. Section 236.3, subsection 1, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. 0g. Name or description of any pet or companion animal owned, possessed, leased, kept, or held by the petitioner, respondent, or minor child of the petitioner or respondent whose welfare may be affected by the controversy. However, this paragraph shall not apply to livestock as defined in section 717.1, held solely or primarily for commercial purposes.

Sec. 2. Section 236.4, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 3A. The court may include in the temporary order issued pursuant to this section a grant to the petitioner of the exclusive care, possession, or control of any pets or companion animals owned, possessed, leased, kept, or held by the petitioner, respondent, or minor child of the petitioner or respondent whose welfare may be affected by the controversy. The court may forbid the respondent from approaching, taking, transferring, encumbering, concealing, molesting, attacking, striking, threatening, harming, or otherwise disposing of the pet or companion animal. This subsection shall not apply to livestock as defined in section 717.1, held solely or primarily for commercial purposes.

Sec. 3. Section 236.4, subsection 4, Code 2014, is amended to read as follows:

4. If a hearing is continued, the court may make or extend any temporary order under subsection 2, ~~or 3,~~ or 3A that it deems necessary.

Sec. 4. Section 236.5, subsection 1, paragraph b, Code 2014, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (7) A grant to the petitioner of the exclusive care, possession, or control of any pets or companion animals owned, possessed, leased, kept, or held by the petitioner, respondent, or minor child of the petitioner or respondent whose welfare may be affected by the controversy. The court may forbid the respondent from approaching, taking, transferring, encumbering, concealing, molesting, attacking, striking, threatening, harming, or otherwise disposing of the pet or companion animal. This subparagraph shall not apply to livestock as defined in section 717.1, held solely or primarily for commercial purposes.

Approved April 25, 2014

CHAPTER 1099**REGULATION OF UTILITIES***S.F. 2195*

AN ACT relating to matters under the purview of the utilities division of the department of commerce.

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

Section 1. Section 476.1D, subsection 1, paragraph c, Code 2014, is amended by striking the paragraph.

Sec. 2. Section 476.1D, subsection 2, Code 2014, is amended to read as follows:

2. ~~Except as provided in subsection 1, paragraph "c", deregulation~~ Deregulation of a service or facility for a utility is effective only after a finding of effective competition by the board.

Sec. 3. Section 476.3, subsection 2, paragraph b, Code 2014, is amended by striking the paragraph.

Sec. 4. Section 476.4, Code 2014, is amended to read as follows:

476.4 Tariffs filed.

1. Every public utility shall file with the board tariffs showing the rates and charges for its public utility services and the rules and regulations under which such services were furnished, on April 1, 1963, which rates and charges shall be subject to investigation by the board as provided in section 476.3, and upon such investigation the burden of establishing the reasonableness of such rates and charges shall be upon the public utility filing the same. These filings shall be made under such rules as the board may prescribe within such time and in such form as the board may designate. In prescribing rules and regulations with respect to the form of tariffs, the board shall, in the case of public utilities subject to regulation by any federal agency, give due regard to any corresponding rules and regulations of such federal agency, to the end that unnecessary duplication of effort and expense may be avoided so far as reasonably possible. Each public utility shall keep copies of its tariffs open to public inspection under such rules as the board may prescribe.

2. No later than January 1, 2015, a telephone utility is required to file tariffs as provided in this section only for such wholesale services as may be specified by the board.

3. Every rate, charge, rule, and regulation contained in any filing made with the commission on or prior to July 4, 1963, shall be effective as of such date, subject, however, to investigation as herein provided. If any such filing is made prior to the time the commission prescribes rules as aforesaid, and if such filing does not comply as to form or substance with such rules, then the public utility which filed the same shall within a reasonable time after the adoption of such rules make a new filing or filings complying with such rules, which new filing or filings shall be deemed effective as of July 4, 1963.

Sec. 5. Section 476.5, Code 2014, is amended to read as follows:

476.5 Adherence to schedules — discounts.

No public utility subject to rate regulation shall directly or indirectly charge a greater or less compensation for its services than that prescribed in its tariffs, and no such public utility shall make or grant any unreasonable preferences or advantages as to rates or services to any person or subject any person to any unreasonable prejudice or disadvantage.

~~Nothing in this section shall be construed to prohibit any public utility furnishing communications services from providing any service rendered by it without charge or at reduced rate to any of its active or retired officers, directors, or employees, or such officers, directors or employees of other public utilities furnishing communications services. Provided, however, said service is for personal use, and not for engaging in a business for profit.~~

Sec. 6. Section 476.6, subsection 9, Code 2014, is amended by striking the subsection.

Sec. 7. Section 476.29, subsections 3 and 6, Code 2014, are amended to read as follows:

3. A certificate is transferable, subject to approval of the board pursuant to section 476.20, subsection 1, ~~and for purposes of a rate-regulated local exchange utility shall be treated by the board in the same manner as a reorganization pursuant to sections 476.76 and 476.77.~~

6. The certificate ~~and tariffs~~ approved by the board is the only authority required for the utility to furnish land-line local telephone service. However, to the extent not inconsistent with this section, the power to regulate the conditions required and manner of use of the highways, streets, rights-of-way, and public grounds remains in the appropriate public authority.

Sec. 8. Section 476.29, subsection 15, Code 2014, is amended by striking the subsection.

Sec. 9. Section 476.72, subsections 4 and 5, Code 2014, are amended to read as follows:

4. ~~“Public utility” includes only means a gas or electric rate-regulated public utilities and rate-regulated telephone utilities providing local exchange telecommunication service utility.~~

5. ~~“Utility business” means the generation or transmission of electricity or furnishing of gas or furnishing electricity or furnishing rate-regulated communications services to the public for compensation.~~

Sec. 10. Section 476.78, Code 2014, is amended to read as follows:

476.78 Cross-subsidization prohibited.

~~A rate-regulated gas or electric public utility shall not directly or indirectly include any costs or expenses attributable to providing nonutility service in regulated rates or charges. Except for contracts existing as of July 1, 1996, a rate-regulated gas or electric public utility or its affiliates shall not use vehicles, service tools and instruments, or employees, the costs, salaries, or benefits of which are recoverable in the regulated rates for electric service or gas service to install, service, or repair residential or commercial gas or electric heating, ventilating, or air conditioning systems, or interior lighting systems and fixtures; or to sell at retail heating, ventilating, air conditioning, or interior lighting equipment. For the purpose of this section, “commercial” means a place of business primarily used for the storage or sale, at wholesale or retail, of goods, wares, services, or merchandise. Nothing in this section shall be construed to prohibit a rate-regulated gas or electric public utility from using its utility vehicles, service tools and instruments, and employees to market systems, services, and equipment, to light pilots, or to eliminate a customer emergency or threat to public safety.~~

Sec. 11. Section 476.79, Code 2014, is amended to read as follows:

476.79 Provision of nonutility service.

1. ~~A rate-regulated gas or electric public utility providing any nonutility service to its customers shall keep and render to the board separate records of the nonutility service. The board may provide for the examination and inspection of the books, accounts, papers, and records of the nonutility service, as may be necessary, to enforce any provisions of this chapter.~~

2. ~~The board shall adopt rules which specify the manner and form of the accounts relating to providing nonutility services which the rate-regulated gas or electric public utility shall maintain.~~

Sec. 12. Section 476.80, unnumbered paragraph 1, Code 2014, is amended to read as follows:

~~A rate-regulated gas or electric public utility which engages in a systematic marketing effort as defined by the board, other than on an incidental or casual basis, to promote the availability of nonutility service from the public utility shall make available at reasonable compensation on a nondiscriminatory basis to all persons engaged primarily in providing the same competitive nonutility services in that area all of the following services to the same extent utilized by the public utility in connection with its nonutility services:~~

Sec. 13. Section 476.81, Code 2014, is amended to read as follows:

476.81 Audit required.

~~The board may periodically retain a nationally or regionally recognized independent auditing firm to conduct an audit of the nonutility services provided by a rate-regulated gas or electric public utility subject to the provisions of section 476.80. A nonutility service audit shall not be conducted more frequently than every three years, unless ordered by the board for good cause. The cost of the audit shall be paid by the public utility to the independent auditing firm and shall be included in its regulated rates and charges, unless otherwise ordered by the board for good cause after providing the public utility the opportunity for a hearing on the board’s decision.~~

Sec. 14. Section 476.83, Code 2014, is amended to read as follows:

476.83 Complaints.

Any person may file a written complaint with the board requesting that the board determine compliance by a rate-regulated gas or electric public utility with the provisions of section 476.78, 476.79, or 476.80, or any validly adopted rules to implement these sections. Upon the filing of a complaint, the board may promptly initiate a formal complaint proceeding and give notice of the proceeding and the opportunity for hearing. The formal complaint proceeding may be initiated at any time by the board on its own motion. The board shall render a decision in the proceeding within ninety days after the date the written complaint was filed, unless additional time is requested by the complainant.

Sec. 15. Section 476.96, Code 2014, is amended to read as follows:

476.96 Definitions.

As used in section 476.95, this section, and sections 476.97 through 476.102 ~~476.100 and 476.101~~, unless the context otherwise requires:

1. ~~“Basic communications service” includes at a minimum, basic local telephone service, switched access, 911 and E-911 services, and dual party relay service. The board is authorized to classify by rule at any time, any other two-way switched communications services as basic communications services consistent with community expectations and the public interest.~~

2. ~~“Basic local telephone service” means the provision of dial tone access and usage, for the transmission of two-way switched communications within a local exchange area, including, but not limited to, the following:~~

~~a. Residence service and business services, including flat rate or local measured service, private branch exchange trunks, trunk type hunting services, direct inward dialing, and the network access portion of central office switched exchange service.~~

~~b. Extended area service.~~

~~c. Touch tone service when provided separately.~~

~~d. Call tracing.~~

~~e. Calling number blocking on either a per call or a per line basis.~~

~~f. Local exchange white pages directories.~~

~~g. Installation and repair of local network access.~~

~~h. Local operator services, excluding directory assistance.~~

~~i. Toll service blocking and 1-900 and 1-976 access blocking.~~

3. 1. ~~“Competitive local exchange service provider” means any person, including a municipal utility, that provides local exchange services, other than a local exchange carrier or a nonrate-regulated wireline provider of local exchange services under an authorized certificate of public convenience and necessity within a specific geographic area described in maps filed with and approved by the board as of September 30, 1992.~~

4. ~~“Interim number portability” means one or more mechanisms by which a local exchange customer at a particular location may change the customer’s local exchange services provider without any change in the local exchange customer’s telephone number, while experiencing as little loss of functionality as is feasible using available technology.~~

5. 2. ~~“Local exchange carrier” means any person that was the incumbent and historical rate-regulated wireline provider of local exchange services or any successor to such person that provides local exchange services under an authorized certificate of public convenience and necessity within a specific geographic area described in maps filed with and approved by the board as of September 30, 1992.~~

6. ~~“Nonbasic communications services” means all communications services subject to the board’s jurisdiction which are not deemed either by statute or by rule to be basic communications services, including any service offered by the local exchange carrier for the first time after July 1, 1995. A service is not considered new if it constitutes the bundling, unbundling, or repricing of an already existing service. Consistent with community expectations and the public interest, the board may reclassify by rule as nonbasic those two-way switched communications services previously classified by rule as basic.~~

7. ~~“Provider number portability” means the capability of a local exchange customer to change the customer’s local exchange services provider at the customer’s same location without any change in the local exchange customer’s telephone number, while preserving the full range of functionality that the customer currently experiences. “Provider number portability” includes the equal availability of information concerning the local exchange~~

~~provider serving the number to all carriers, and the ability to deliver traffic directly to that provider without having first to route traffic to the local exchange carrier or otherwise use the services, facilities, or capabilities of the local exchange carrier to complete the call, and without the dialing of additional digits or access codes.~~

Sec. 16. Section 476.101, subsections 1, 8, and 10, Code 2014, are amended to read as follows:

1. A certificate of public convenience and necessity to provide local telephone service shall not be interpreted as conveying a monopoly, exclusive privilege, or franchise. A competitive local exchange service provider shall not be subject to the requirements of this chapter, except that a competitive local exchange service provider shall obtain a certificate of public convenience and necessity pursuant to section 476.29, ~~file tariffs~~, notify affected customers prior to any rate increase, file reports, information, and pay assessments pursuant to section 476.2, subsection 4, and sections 476.9, 476.10, 476.16, 476.102, and 477C.7, and shall be subject to the board's authority with respect to adequacy of service, interconnection, discontinuation of service, civil penalties, and complaints. If, after notice and opportunity for hearing, the board determines that a competitive local exchange service provider possesses market power in its local exchange market or markets, the board may apply such other provisions of this chapter to a competitive local exchange service provider as it deems appropriate.

8. Any person may file a written complaint with the board requesting the board to determine compliance by a local exchange carrier with the provisions of sections 476.96, ~~through~~ 476.100, and 476.102, and this section, or any board rules implementing those sections. Upon the filing of such complaint, the board may promptly initiate a formal complaint proceeding and give notice of the proceeding and the opportunity for hearing. The formal complaint proceeding may be initiated at any time by the board on its own motion. The board shall render a decision in the proceeding within ninety days after the date the written complaint was filed. The board, for good cause shown, may extend the deadline for acting upon the complaint for an additional period not to exceed thirty days.

10. In a proceeding associated with the granting of a certificate under section 476.29, approving maps and tariffs for competitive local exchange providers provided for in this section, or in resolving a complaint filed pursuant to subsection 8 and proceedings under 47 U.S.C. §251 – 254, the board shall allocate the costs and expenses of the proceedings to persons identified as parties in the proceeding who are engaged in or who seek to engage in providing telecommunications services or other persons identified as participants in the proceeding. The funds received for the costs and the expenses shall be remitted to the treasurer of state for deposit in the department of commerce revolving fund created in section 546.12 as provided in section 476.10.

Sec. 17. Section 476.101, subsections 4, 5, and 6, Code 2014, are amended by striking the subsections.

Sec. 18. Section 477.9A, Code 2014, is amended to read as follows:

477.9A Deregulated services.

1. A telegraph or telephone company whose services are deregulated by the board under section 476.1D may use public notice as a means of conveying terms and conditions to customers where identification of those customers is infeasible or impractical. Public notice may also be used to convey changes in terms and conditions, other than price increases or limitations of liability, to all other customers, but only if those customers were put on notice that this means would be used to convey subsequent changes. Notwithstanding section 477.7, when services are deregulated by the board under section 476.1D, a telegraph or telephone company, in any contract, agreement, or by means of public notice, may reasonably limit its liability under section 477.7 in the course of providing the deregulated communications services to its customers, except for acts of willful misconduct. However, this section does not allow a greater limitation on liability than exists in any contract or approved tariff as of the effective date of the deregulation of the services.

2. A telephone company whose services are subject to regulation by the board with respect to terms and conditions, but not rates, shall give notice of rate changes to customers.

Sec. 19. REPEAL. Sections 476.4A, 476.97, and 476.99, Code 2014, are repealed.

Approved April 25, 2014

CHAPTER 1100

DEER HUNTING — CROSSBOWS

H.F. 499

AN ACT permitting the use of crossbows to hunt deer and providing penalties.

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

Section 1. Section 483A.8, Code 2013, is amended by adding the following new subsection:

NEW SUBSECTION. 8. The commission shall adopt a rule permitting a resident to use a crossbow for taking deer during the late season that is designated for taking deer by muzzleloading rifle or muzzleloading pistol.

Approved April 25, 2014

CHAPTER 1101

ELECTIONS, BALLOTS, AND VOTER REGISTRATION

H.F. 2366

AN ACT related to the policy administration of elections and voter registration and including effective date provisions.

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

DIVISION I

ELECTIONS AND VOTER REGISTRATION

Section 1. Section 44.4, subsection 1, Code 2014, is amended to read as follows:

1. Nominations made pursuant to this chapter and chapter 45 which are required to be filed in the office of the state commissioner shall be filed in that office not more than ninety-nine days nor later than 5:00 p.m. on the eighty-first day before the date of the general election to be held in November. Nominations made for a special election called pursuant to section 69.14 shall be filed by 5:00 p.m. not less than twenty-five days before the date of an election called upon at least forty days' notice and not less than fourteen days before the date of an election called upon at least eighteen days' notice. Nominations made for a special election called pursuant to section 69.14A shall be filed by 5:00 p.m. not less than twenty-five days before the date of the election. Nominations made pursuant to this chapter and chapter 45 which are required to be filed in the office of the commissioner shall be filed in that office not more than ninety-two days nor later than 5:00 p.m. on the sixty-ninth day before the date of the general election. Nominations made pursuant to this chapter or chapter 45 for city office shall be filed not more than seventy-two days nor later than 5:00 p.m. on the forty-seventh day

before the city election with the ~~city clerk~~ county commissioner of elections responsible under section 47.2 for conducting elections held for the city, who shall process them as provided by law.

Sec. 2. Section 44.4, subsection 2, paragraph a, subparagraphs (2) and (3), Code 2014, are amended to read as follows:

(2) Those filed with the commissioner, not less than sixty-four days before the date of the election, except as provided in subparagraph (3).

(3) Those filed with the ~~city clerk~~ commissioner for an elective city office, at least forty-two days before the regularly scheduled or special city election. However, for those cities that may be required to hold a primary election, at least sixty-three days before the regularly scheduled or special city election.

Sec. 3. Section 44.7, Code 2014, is amended to read as follows:

44.7 Hearing before commissioner.

Objections Except as otherwise provided in section 44.8, objections filed with the commissioner shall be considered by the county auditor, county treasurer, and county attorney, and a majority decision shall be final; ~~but~~. ~~However~~, if the objection is to the certificate of nomination of one or more of the above named county officers, the officer or officers objected to shall not pass upon the objection, but their places shall be filled, respectively, by the chairperson of the board of supervisors, the sheriff, and the county recorder.

Sec. 4. Section 44.8, Code 2014, is amended to read as follows:

44.8 Hearing before mayor.

1. Objections filed with the city clerk pursuant to section 362.4 or with the commissioner for an elective city office shall be considered by the mayor and clerk and one member of the council chosen by the council by ballot, and a majority decision shall be final; but. ~~However~~, if the objection is to the certificate of nomination of either of those city officials, that official shall not pass upon said the objection, but the official's place shall be filled by a member of the council against whom no such objection exists, chosen as above provided.

2. The hearing shall be held within twenty-four hours of the receipt of the objection if a primary election must be held for the office sought by the candidate against whom the objection has been filed.

Sec. 5. Section 44.9, subsections 2 and 6, Code 2014, are amended to read as follows:

2. In the office of the proper commissioner, at least sixty-four days before the date of the election, except as otherwise provided in subsection 6.

6. In the office of the proper ~~city clerk~~ commissioner, at least forty-two days before the regularly scheduled or special city election. However, for those cities that may be required to hold a primary election, at least sixty-three days before a regularly scheduled or special city election.

Sec. 6. Section 44.11, Code 2014, is amended to read as follows:

44.11 Vacancies filled.

If a candidate named under this chapter withdraws before the deadline established in section 44.9, declines a nomination, or dies before election day, or if a certificate of nomination is held insufficient or inoperative by the officer with whom it is required to be filed, or in case any objection made to a certificate of nomination, or to the eligibility of any candidate named in the certificate, is sustained by the board appointed to determine such questions, the vacancy or vacancies may be filled by the convention, or caucus, or in such manner as such convention or caucus has previously provided. The vacancy or vacancies shall be filled not less than seventy-four days before the election in the case of nominations required to be filed with the state commissioner, not less than sixty-four days before the election in the case of nominations required to be filed with the commissioner, not less than thirty-five days before the election in the case of nominations required to be filed in the office of the school board secretary, and not less than forty-two days before the election in the case of nominations required to be filed with the ~~city clerk~~ commissioner for city elections.

Sec. 7. Section 48A.35, Code 2014, is amended to read as follows:

48A.35 Voter registration records under control of the commissioner.

1. The county commissioner of elections shall be responsible for the maintenance and storage of all paper and electronic voter registration records in the commissioner's custody. Original registration records shall not be removed from the commissioner's office or from any other designated permanent storage location except upon request of a county commissioner or a court order, as provided in subsection 2, or as provided by section 48A.32. The state registrar of voters and the state voter registration commission shall adopt administrative rules to implement this section.

2. The county commissioner of elections may store an unaltered version of completed voter registration applications, including the applicant's signature, as an electronic document, or in another format suitable for preserving information in the registration record, regardless of the format in which the application is submitted.

Sec. 8. Section 372.13, subsection 2, paragraph a, Code 2014, is amended to read as follows:

a. (1) By appointment by the remaining members of the council, except that if the remaining members do not constitute a quorum of the full membership, paragraph "b" shall be followed. The appointment shall be made within sixty days after the vacancy occurs and shall be for the period until the next ~~pending election as defined in section 69.12, and shall be made within forty days after the vacancy occurs~~ regular city election described in section 376.1, unless there is an intervening special election for that city, in which event the election for the office shall be placed on the ballot at such special election. If the council fails to make an appointment within sixty days as required by this subsection, the city clerk shall give notice of the vacancy to the county commissioner and the county commissioner shall call a special election to fill the vacancy at the earliest practicable date but no fewer than thirty-two days after the notice is received by the county commissioner.

(2) If the council chooses to proceed under this paragraph, it shall publish notice in the manner prescribed by section 362.3, stating that the council intends to fill the vacancy by appointment but that the electors of the city or ward, as the case may be, have the right to file a petition requiring that the vacancy be filled by a special election. The council may publish notice in advance if an elected official submits a resignation to take effect at a future date. The council may make an appointment to fill the vacancy after the notice is published or after the vacancy occurs, whichever is later. However, if within fourteen days after publication of the notice or within fourteen days after the appointment is made, there is filed with the city clerk a petition which requests a special election to fill the vacancy, an appointment to fill the vacancy is temporary and the council shall call a special election to fill the vacancy permanently, under paragraph "b". The number of signatures of eligible electors of a city for a valid petition shall be determined as follows:

(1) (a) For a city with a population of ten thousand or less, at least two hundred signatures or at least the number of signatures equal to fifteen percent of the voters who voted for candidates for the office at the preceding regular election at which the office was on the ballot, whichever number is fewer.

(2) (b) For a city with a population of more than ten thousand but not more than fifty thousand, at least one thousand signatures or at least the number of signatures equal to fifteen percent of the voters who voted for candidates for the office at the preceding regular election at which the office was on the ballot, whichever number is fewer.

(3) (c) For a city with a population of more than fifty thousand, at least two thousand signatures or at least the number of signatures equal to ten percent of the voters who voted for candidates for the office at the preceding regular election at which the office was on the ballot, whichever number is fewer.

(4) (d) The minimum number of signatures for a valid petition pursuant to ~~subparagraphs (1) subparagraph divisions (a) through (3) (c)~~ shall not be fewer than ten. In determining the minimum number of signatures required, if at the last preceding election more than one position was to be filled for the office in which the vacancy exists, the number of voters who voted for candidates for the office shall be determined by dividing the total number of votes cast for the office by the number of seats to be filled.

Sec. 9. Section 376.4, subsection 1, paragraph a, Code 2014, is amended to read as follows:

a. An eligible elector of a city may become a candidate for an elective city office by filing with the ~~city clerk~~ county commissioner of elections responsible under section 47.2 for conducting elections held for the city a valid petition requesting that the elector's name be placed on the ballot for that office. The petition must be filed not more than seventy-one days and not less than forty-seven days before the date of the election, and must be signed by eligible electors equal in number to at least two percent of those who voted to fill the same office at the last regular city election, but not less than ten persons. However, for those cities which may be required to hold a primary election, the petition must be filed not more than eighty-five days and not less than sixty-eight days before the date of the regular city election. Nomination petitions shall be filed not later than 5:00 p.m. on the last day for filing.

Sec. 10. Section 376.4, subsections 3, 4, and 5, Code 2014, are amended to read as follows:

~~3. If the city clerk is not readily available during normal office hours, the city clerk shall designate other employees or officials of the city who are ordinarily available to accept nomination papers under this section. On the final date for filing nomination papers the office of the city clerk~~ county commissioner shall remain open until 5:00 p.m.

4. The ~~city clerk~~ county commissioner shall review each petition and affidavit of candidacy for completeness following the standards in section 45.5 and shall accept the petition for filing if on its face it appears to have the requisite number of signatures and if it is timely filed. The ~~city clerk~~ county commissioner shall note upon each petition and affidavit accepted for filing the date and time that they were filed. The ~~city clerk~~ county commissioner shall return any rejected nomination papers to the person on whose behalf the nomination papers were filed.

5. Nomination papers filed with the ~~city clerk~~ county commissioner shall be available for public inspection.

~~5A. The city clerk shall deliver all nomination papers together with the text of any public measure being submitted by the city council to the electorate to the county commissioner of elections on the day following no later than the last day on which nomination petitions can be filed, and not later than 5:00 p.m. on that day.~~

Sec. 11. Section 376.11, subsections 3, 4, and 5, Code 2014, are amended to read as follows:

3. In city primary elections any person who receives write-in votes shall execute an affidavit in substantially the form required by section 45.3, and file it with the county commissioner of elections ~~or the city clerk~~ not later than 5:00 p.m. on the day after the canvass of the primary election. If any person who received write-in votes fails to file the affidavit at the time required, the county commissioner shall disregard the write-in votes cast for that person. A notation shall be made on the abstract of votes showing which persons who received write-in votes filed affidavits. The total number of votes cast for each office on the ballot shall be amended by subtracting the write-in votes of those candidates who failed to file the affidavit. It is not necessary for a candidate whose name was printed upon the ballot to file an affidavit. Of the remaining candidates, those who receive the highest number of votes to the extent of twice the number of unfilled positions shall be placed on the ballot for the regular city election as candidates for that office.

4. In cities in which the city council has chosen a runoff election in lieu of a primary, if a person who was elected by write-in votes chooses not to accept the office by filing a resignation notice with the ~~city clerk~~ or commissioner of elections not later than 5:00 p.m. on the day following the canvass, all remaining persons who received write-in votes and who wish to be considered candidates for the runoff election shall execute an affidavit in substantially the form required by section 45.3 and file it with the county commissioner ~~or the city clerk~~ not later than 5:00 p.m. of the fourth day following the canvass. If a person receiving write-in votes fails to file the affidavit at the time required, the county commissioner of elections shall disregard the write-in votes cast for that person. The abstract of votes shall be amended to show that the person who was declared elected declined the office and a notation shall be made next to the names of those persons who did not file the affidavit. A

runoff election shall be held with the remaining candidates who have the highest number of votes to the extent of twice the number of unfilled positions.

5. In a city in which the council has chosen a runoff election, if no person was declared elected for an office, all persons who received write-in votes shall execute an affidavit in substantially the form required by section 45.3 and file it with the county commissioner of elections ~~or the city clerk~~ not later than 5:00 p.m. on the day following the canvass of votes. If any person who received write-in votes fails to file the affidavit, the county commissioner of elections shall disregard the write-in votes cast for that person. The abstract of votes shall be amended to note which of the write-in candidates failed to file the affidavit. A runoff election shall be held with the remaining candidates who have the highest number of votes to the extent of twice the number of unfilled positions.

DIVISION II MISCELLANEOUS PROVISIONS

Sec. 12. Section 48A.9, subsection 1, Code 2014, is amended to read as follows:

1. Registration closes at 5:00 p.m. eleven days before each election except ~~primary and~~ general elections. For ~~primary and~~ general elections, registration closes at 5:00 p.m. ten days before the election. An eligible elector may register during the time registration is closed in the elector's precinct but the registration shall not become effective until registration opens again in the elector's precinct, except as otherwise provided in section 48A.7A.

Sec. 13. Section 48A.26, subsection 3, Code 2014, is amended to read as follows:

3. If the registration form is missing required information pursuant to section 48A.11, subsection 8, the acknowledgment shall advise the applicant what additional information is required. The commissioner shall enclose a new registration form for the applicant to use. If the registration form has no address, the commissioner shall make a reasonable effort to determine where the acknowledgment should be sent. If the incomplete registration form is received during the period in which registration is closed pursuant to section 48A.9 but by 5:00 p.m. on the Saturday before the election for general ~~and primary~~ elections or by 5:00 p.m. on the Friday before the election for all other elections, the commissioner shall send a notice advising the applicant of election day and in-person absentee registration procedures under section 48A.7A.

Sec. 14. Section 50.20, Code 2014, is amended to read as follows:

50.20 Notice of number of provisional ballots.

The commissioner shall compile a list of the number of provisional ballots cast under section 49.81 in each precinct. The list shall be made available to the public as soon as possible, but in no case later than 9:00 a.m. on the second day following the election. Any elector may examine the list during normal office hours, and may also examine the affidavit affidavits on the envelopes bearing containing the ballots of challenged electors until the reconvening of the special precinct board as required by this chapter. Only those persons so permitted by section 53.23, subsection 4, shall have access to the affidavits while that board is in session. Any elector may present written statements or documents, supporting or opposing the counting of any provisional ballot, at the commissioner's office until the reconvening of the special precinct board.

Sec. 15. Section 53.2, subsection 6, Code 2014, is amended to read as follows:

6. If an application for an absentee ballot is received from an eligible elector who is not a registered voter the commissioner shall send the eligible elector a voter registration form and another absentee ballot application form. If the application is received after the time registration closes pursuant to section 48A.9 but by 5:00 p.m. on the Saturday before the election for general ~~and primary~~ elections or by 5:00 p.m. on the Friday before the election for all other elections, the commissioner shall notify the applicant by mail of the election day and in-person absentee registration provisions of section 48A.7A. In addition to notification by mail, the commissioner shall also attempt to contact the applicant by any other method available to the commissioner.

Sec. 16. Section 53.8, subsection 1, Code 2014, is amended to read as follows:

1. a. Upon receipt of an application for an absentee ballot and immediately after the absentee ballots are printed, the commissioner shall mail an absentee ballot to the applicant within twenty-four hours, except as otherwise provided in subsection 3. The absentee ballot shall be sent to the registered voter by one of the following methods:

(1) The absentee ballot shall be enclosed in an unsealed envelope bearing marked with a serial number and affidavit. The absentee ballot and unsealed affidavit envelope shall be enclosed in or with a an unsealed return envelope marked postage paid which bears the same serial number as the unsealed affidavit envelope. The absentee ballot, unsealed affidavit envelope, and return envelope shall be enclosed in a third envelope to be sent to the registered voter. If the ballot cannot be folded so that all of the votes cast on the ballot will be hidden, the commissioner shall also enclose a secrecy envelope with the absentee ballot.

(2) The absentee ballot shall be enclosed in an unsealed return envelope marked with a serial number and affidavit and marked postage paid. The absentee ballot and return envelope shall be enclosed in a second envelope to be sent to the registered voter. If the ballot cannot be folded so that all of the votes cast on the ballot will be hidden, the commissioner shall also enclose a secrecy envelope with the absentee ballot.

b. The affidavit shall be marked on the appropriate envelope in a form prescribed by the state commissioner of elections.

Sec. 17. Section 53.10, subsection 2, Code 2014, is amended to read as follows:

2. Each person who wishes to vote by absentee ballot at the commissioner's office shall first sign an application for a ballot including the following information: name, current address, and the election for which the ballot is requested. The person may report a change of address or other information on the person's voter registration record at that time. The registered voter shall immediately mark the ballot; enclose the ballot in a secrecy envelope, if necessary, and seal it in ~~an affidavit~~ the envelope marked with the affidavit; subscribe to the affidavit on the reverse side of the envelope; and return the absentee ballot to the commissioner. The commissioner shall record the numbers appearing on the application and affidavit envelope along with the name of the registered voter.

Sec. 18. Section 53.16, Code 2014, is amended to read as follows:

53.16 Subscribing to affidavit.

After marking the ballot, the voter shall make and subscribe to the affidavit on the ~~reverse side of the affidavit envelope or on the return envelope~~ marked with the affidavit, and fold the ballot or ballots, separately, so as to conceal the markings on them, and deposit them in the envelope, and securely seal the envelope.

Sec. 19. Section 53.17, subsection 1, unnumbered paragraph 1, Code 2014, is amended to read as follows:

The If the commissioner mailed the ballot pursuant to section 53.8, subsection 1, paragraph "a", subparagraph (1), the sealed envelope bearing the voter's affidavit and containing the absentee ballot shall be enclosed in a return envelope which shall be securely sealed. If the commissioner mailed the ballot pursuant to section 53.8, subsection 1, paragraph "a", subparagraph (2), the absentee ballot shall be enclosed in the return envelope which shall be securely sealed. The sealed return envelope shall be returned to the commissioner by one of the following methods:

Sec. 20. Section 53.18, subsections 2 and 3, Code 2014, are amended to read as follows:

2. If the commissioner receives the return envelope containing the completed absentee ballot by 5:00 p.m. on the Saturday before the election for general ~~and primary~~ elections and by 5:00 p.m. on the Friday before the election for all other elections, the commissioner shall review the affidavit marked on the return envelope, if applicable, for completeness or shall open the return envelope to review the affidavit for completeness. If the affidavit is incomplete, the commissioner shall, within twenty-four hours of the time the envelope was received, notify the voter of that fact and that the voter may complete the affidavit in person at the office of the commissioner by 5:00 p.m. on the day before the election, vote a replacement ballot in the manner and within the time period provided in subsection 3, or appear at the

voter's precinct polling place on election day and cast a ballot in accordance with section 53.19, subsection 3.

3. If the affidavit envelope or the return envelope marked with the affidavit contains a defect that would cause the absentee ballot to be rejected by the absentee and special voters precinct board, the commissioner shall immediately notify the voter of that fact and that the voter's absentee ballot shall not be counted unless the voter requests and returns a replacement ballot in the time permitted under section 53.17, subsection 2. The voter may request a replacement ballot in person, in writing, or over the telephone. The same serial number that was assigned to the records of the original absentee ballot application shall be used on the envelope and records of the replacement ballot. The affidavit envelope marked with the affidavit and containing the completed replacement ballot shall be marked "Replacement ballot". The affidavit envelope marked with the affidavit and containing the original ballot shall be marked "Defective" and the replacement ballot shall be attached to the affidavit such envelope containing the original ballot and shall be stored in a secure place until they are delivered to the absentee and special voters precinct board, notwithstanding sections 53.26 and 53.27.

Sec. 21. Section 53.21, subsection 2, paragraph b, Code 2014, is amended to read as follows:

b. The voter shall enclose one copy of the above statement in the return envelope along with the affidavit envelope, if the voter was mailed a separate affidavit envelope, and shall retain a copy for the voter's records.

Sec. 22. Section 53.23, subsection 3, paragraph b, subparagraph (1), Code 2014, is amended to read as follows:

(1) The commissioner may direct the board to meet on the day before the election for the purpose of reviewing the absentee voters' affidavits appearing on the sealed affidavit envelopes. If in the commissioner's judgment this procedure is necessary due to the number of absentee ballots received, the members of the board may open the sealed affidavit envelopes and remove the secrecy envelope containing the ballot, but under no circumstances shall a secrecy envelope or a return envelope marked with an affidavit be opened before the board convenes on election day, except as provided in paragraph "c". If the affidavit envelopes are opened before election day pursuant to this paragraph "b", two observers, one appointed by each of the two political parties referred to in section 49.13, subsection 2, shall witness the proceedings. The observers shall be appointed by the county chairperson or, if the county chairperson fails to make an appointment, by the state chairperson. However, if either or both political parties fail to appoint an observer, the commissioner may continue with the proceedings.

Sec. 23. Section 53.23, subsection 5, Code 2014, is amended to read as follows:

5. The special precinct election board shall preserve the secrecy of all absentee and provisional ballots. After the affidavits on the envelopes have been reviewed and the qualifications of the persons casting the ballots have been determined, those that have been accepted for counting shall be opened. The ballots shall be removed from the affidavit envelopes or return envelopes marked with the affidavit, as applicable, without being unfolded or examined, and then shall be thoroughly intermingled, after which they shall be unfolded and tabulated. If secrecy folders or envelopes are used with provisional paper ballots, the ballots shall be removed from the secrecy folders after the ballots have been intermingled.

Sec. 24. Section 53.25, Code 2014, is amended to read as follows:

53.25 Rejecting ballot.

1. If the absentee voter's affidavit lacks the voter's signature, if the applicant is not a duly registered voter on election day in the precinct where the absentee ballot was cast, if the affidavit envelope marked with the affidavit contains more than one ballot of any one kind, or if the voter has voted in person, such vote shall be rejected by the absentee and special voters precinct board. If the affidavit envelope or return envelope marked with the affidavit is open, or has been opened and resealed, or if the ballot is not enclosed in the affidavit such

envelope, and an affidavit envelope or return envelope marked with the affidavit with the same serial number and marked "Replacement ballot" is not attached as provided in section 53.18, the vote shall be rejected by the absentee and special voters precinct board.

2. If the absentee ballot is rejected prior to the opening of the affidavit envelope or return envelope marked with the affidavit, the voter casting the ballot shall be notified by a precinct election official by the time the canvass is completed of the reason for the rejection on a form prescribed by the state commissioner of elections.

Sec. 25. Section 53.27, Code 2014, is amended to read as follows:

53.27 Rejection of ballot — return of envelope.

If the ballot is rejected, the affidavit envelope, marked with the affidavit of, with the voter endorsed voter's endorsement thereon, shall be returned with the rejected ballot in the envelope endorsed "Defective ballots".

Sec. 26. Section 53.30, Code 2014, is amended to read as follows:

53.30 Ballots, ballot envelopes, and other information preserved.

At the conclusion of each meeting of the absentee and special voter's precinct board, the board shall securely seal all ballots counted by them in the manner prescribed in section 50.12. The ballot envelopes, including the affidavit envelope having the registered voter's affidavit on it if an affidavit envelope was provided, the return envelope, and secrecy envelope bearing the signatures of precinct election officials, as required by section 53.23, shall be preserved. All applications for absentee ballots, ballots rejected without being opened, absentee ballot logs, and any other documents pertaining to the absentee ballot process shall be preserved until such time as the documents may be destroyed pursuant to section 50.19.

Sec. 27. Section 53.32, Code 2014, is amended to read as follows:

53.32 Ballot of deceased voter.

When it shall be made to appear by due proof to the precinct election officials that any elector, who has so marked and forwarded a ballot, has died before the affidavit envelope marked with the affidavit is opened, then the ballot of such deceased voter shall be endorsed, "Rejected because voter is dead", and be returned to the commissioner; ~~but the~~ The casting of the ballot of a deceased voter shall not invalidate the election.

Sec. 28. Section 53.38, Code 2014, is amended to read as follows:

53.38 What constitutes registration.

Whenever a ballot is requested pursuant to section 53.39 or 53.45 on behalf of a voter in the armed forces of the United States, the affidavit upon the affidavit envelope marked with the affidavit of such voter, if the voter is found to be an eligible elector of the county to which the ballot is submitted, shall constitute a sufficient registration under chapter 48A. A completed federal postcard registration and federal absentee ballot request form submitted by such eligible elector shall also constitute a sufficient registration under chapter 48A. The commissioner shall place the voter's name on the registration record as a registered voter if it does not already appear there. The identification requirements of section 48A.8 and the verification requirements of section 48A.25A do not apply to persons who register to vote under this division.

Sec. 29. Section 53.40, subsection 3, Code 2014, is amended to read as follows:

3. If the affidavit on the affidavit envelope marked with the affidavit shows that the affiant is not a qualified voter on the day of the election at which the ballot is offered for voting, the envelope shall not be opened, but the envelope and ballot contained in the envelope shall be preserved and returned by the precinct election officials to the commissioner, who shall preserve them for the period of time and under the conditions provided for in sections 50.12, 50.13, 50.15, and 50.19.

Sec. 30. Section 53.44, Code 2014, is amended to read as follows:

53.44 Affidavit to be signed and returned.

1. The affidavit on the affidavit envelope marked with the affidavit used in connection with voting by absentee ballot under this division by members of the armed forces of the

United States need not be notarized or witnessed, but the affidavit on such envelope shall be completed and signed by the voter.

2. Absentee ballots issued under this division shall be returned in the same manner and within the same time limits specified in section 53.17.

Sec. 31. REPEAL. Sections 53.13 and 53.14, Code 2014, are repealed.

Sec. 32. EFFECTIVE UPON ENACTMENT. This division of this Act, being deemed of immediate importance, takes effect upon enactment.

Approved April 25, 2014

CHAPTER 1102

SALES AND USE TAX REBATE — RACEWAY FACILITY

H.F. 2464

AN ACT providing for the rebate of state sales and use tax to the owner or operator of a raceway facility, and providing penalties.

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

Section 1. Section 423.2, subsection 11, paragraph b, Code 2014, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (7) Beginning the first day of the quarter following the effective date of this Act, transfer to the raceway facility tax rebate fund created in section 423.4, subsection 11, paragraph “e”, that portion of the sales tax receipts collected and remitted upon sales of tangible personal property or services furnished by retailers at a raceway facility meeting the qualifications of section 423.4, subsection 11, that remains after the transfers required in subparagraphs (1) through (6) of this paragraph “b”. This subparagraph is repealed June 30, 2025, or thirty days following the date on which an amount of total rebates specified in section 423.4, subsection 11, paragraph “c”, subparagraph (4), subparagraph division (a) or (b), whichever is applicable, has been provided or thirty days following the date on which rebates cease as provided in section 423.4, subsection 11, paragraph “c”, subparagraph (5), whichever is earliest.

Sec. 2. Section 423.4, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 11. *a.* For purposes of this subsection:

(1) “*Change of control*” means a change in ownership such that the fair that was the owner or operator on the effective date of this Act ceases to own a majority of the equity interests in the raceway facility.

(2) “*Fair*” means the same as defined in section 174.1.

(3) “*Owner or operator*” means a fair that is the owner or operator of a raceway facility and is a promoter of races.

(4) “*Population*” means the population based upon the 2010 certified federal census.

(5) “*Raceway facility*” means a raceway facility located as part of a racetrack and entertainment complex and located on fairgrounds, as defined in section 174.1, in a city with a population of at least seven thousand but not more than seven thousand five hundred residents, which city is located in a county with a population of at least thirty-three thousand but not more than thirty-three thousand four hundred fifty residents, and which facility was placed in service before the effective date of this Act.

b. The owner or operator of a raceway facility may apply to the department for a rebate of the following:

(1) Sales tax imposed and collected by retailers upon sales of tangible personal property or services furnished to purchasers at the raceway facility. Notwithstanding the state sales tax imposed in section 423.2, a sales tax rebate issued pursuant to this subparagraph shall not exceed the amounts transferred to the raceway facility tax rebate fund pursuant to section 423.2, subsection 11, paragraph “b”, subparagraph (7).

(2) (a) Sales or use tax upon the sales price of all tangible personal property, or from services furnished to a contractor, used in the fulfillment of a written contract with the owner or operator if the property becomes an integral part of the project under contract and at the completion of the project becomes part of the raceway facility.

(b) The rebate available under this subparagraph shall be limited to one project per raceway facility. If such a project is undertaken, the owner or operator of the raceway facility shall notify the department upon completion of the project.

(c) Notwithstanding the state sales tax imposed in section 423.2, a sales tax rebate issued pursuant to this subparagraph shall not exceed the amounts remaining after the transfers required under section 423.2, subsection 11, paragraph “b”, subparagraphs (1) through (6), have been made from the total amount of sales tax for which the rebate is requested.

(d) Notwithstanding the state use tax imposed in section 423.5, a use tax rebate issued pursuant to this subparagraph shall not exceed the amounts remaining after the transfers required under section 423.43, subsection 1, have been made from the total amount of use tax for which the rebate is requested.

c. The rebate may be obtained only in the following amounts and manner and only under the following conditions:

(1) For rebates pursuant to paragraph “b”, subparagraph (1), on forms furnished by the department within the time period provided by the department by rule, which time period shall not be longer than quarterly.

(2) For rebates pursuant to paragraph “b”, subparagraph (2), on forms furnished by the department within the time period provided by the department by rule, but not more than one year after the final settlement has been made.

(3) The owner or operator shall provide information as deemed necessary by the department.

(4) The transactions for which sales or use tax was collected and the rebate is sought occurred on or after January 1, 2015, but before January 1, 2025. However, the total amount of rebates provided pursuant to this subsection shall not exceed the lesser of the following amounts:

(a) Twenty-five percent of the project costs, as determined by the department, if such a project is undertaken by the owner or operator. For purposes of this subparagraph division, “project costs” means costs incurred by the owner or operator in connection with the planning, design, construction, and installation of property that becomes an integral part of the project under contract which project upon completion becomes part of the raceway facility, and other costs incurred by the owner or operator in connection with the project that are customarily associated with the renovation, remodeling, reconstruction, expansion, equipping, or improvement of real property. Project costs shall be determined after the department receives notification of completion of the project pursuant to paragraph “b”, subparagraph (2), subparagraph division (b). However, if rebates cease because of a change of control of the raceway facility as provided in paragraph “c”, subparagraph (5), project costs shall be determined as of the date the change of control occurs.

(b) Two million dollars.

(5) Notwithstanding subparagraph (4), the rebate of sales or use tax shall cease for transactions occurring on or after the date of the change of control of the raceway facility.

(6) The raceway facility has not received or shall not receive any grants under the community attraction and tourism program pursuant to chapter 15F, subchapter II, or the vision Iowa program pursuant to chapter 15F, subchapter III.

d. To assist the department in determining the amount of the rebate, the following shall occur:

(1) For rebates pursuant to paragraph “b”, subparagraph (1), the owner or operator shall identify to the department retailers located at the raceway facility who will be collecting sales tax. The department shall verify such identity and ensure that all proper permits have

been issued. For purposes of this subsection, advance ticket and admissions sales shall be considered occurring at the raceway facility regardless of where the transactions actually occur.

(2) For rebates pursuant to paragraph “b”, subparagraph (2), the contractor shall state under oath, on forms provided by the department, the amount of such sales of tangible personal property, or services furnished and used in the performance of a contract, and upon which sales or use tax has been paid, and shall file such forms with the owner or operator which has made any written contract for performance by the contractor. The forms shall be filed by the contractor with the owner or operator before final settlement is made. Any contractor who willfully makes a false report of tax paid under the provisions of this subsection is guilty of a simple misdemeanor and in addition shall be liable for the payment of the tax and any applicable penalty and interest.

e. There is established within the state treasury under the control of the department a raceway facility tax rebate fund consisting of the amount of state sales tax revenues transferred pursuant to section 423.2, subsection 11, paragraph “b”, subparagraph (7). An account is created within the fund for each raceway facility meeting the qualifications of this subsection. Moneys in the fund shall only be used to provide rebates of state sales tax pursuant to paragraph “b”, subparagraph (1). The total amount of rebates paid from the fund shall not exceed the amount specified in paragraph “c”, subparagraph (4), subparagraph division (a) or (b), whichever is applicable. Any moneys in the fund which represent state sales tax revenue for which the time period in paragraph “c” for receiving a rebate has expired, or which otherwise represent state sales tax revenue that has become ineligible for rebate pursuant to this subsection shall immediately revert to the general fund of the state.

f. Upon determining that the conditions and requirements of this subsection and the department are met, the department shall issue a warrant to the owner or operator in the amount equal to the amount claimed and verified by the department.

g. This subsection is repealed June 30, 2025, or thirty days following the date on which an amount of total rebates specified in paragraph “c”, subparagraph (4), subparagraph division (a) or (b), whichever is applicable, has been provided and no overpayment of rebates exists, or thirty days following the date on which rebates cease as provided in paragraph “c”, subparagraph (5), and no overpayment of rebates exists, whichever is earliest.

h. If the amount of rebates issued to an owner or operator under this subsection exceeds the amount allowed under this subsection, the department shall seek repayment of such excess amount. The repayment of rebates pursuant to this paragraph shall be considered a tax payment due and payable to the department by any person who has received such rebates, and the failure to make such a repayment may be treated by the department in the same manner as a failure to pay the tax shown due or required to be shown due with the filing of a return or deposit form. In addition, the amount of rebates required to be repaid shall constitute a lien upon the real property that comprises the raceway facility that was the subject of the rebate regardless of the identity of the owner or operator of said raceway facility, and the liability shall be collected in the same manner as provided in section 422.26. Amounts required to be repaid pursuant to this paragraph shall accrue interest at the rate in effect under section 421.7 from the date of the warrant issued under paragraph “f”.

i. The director shall adopt rules for the administration of this subsection.

Approved May 13, 2014

CHAPTER 1103**INCOME TAX CREDITS FOR RESERVE PEACE OFFICERS AND VOLUNTEER FIRE FIGHTERS AND EMERGENCY MEDICAL SERVICES PERSONNEL***H.F. 2459*

AN ACT relating to the individual income tax by creating a tax credit for reserve peace officers and by modifying the tax credit for volunteer fire fighter and volunteer emergency medical services personnel and including retroactive applicability provisions.

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

Section 1. Section 422.12, subsection 1, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. 0c. “Reserve peace officer” means a reserve peace officer as defined in section 80D.1A who has met the minimum training standards established by the Iowa law enforcement academy pursuant to chapter 80D.

Sec. 2. Section 422.12, subsection 1, paragraph e, Code 2014, is amended by striking the paragraph and inserting in lieu thereof the following:

e. “Volunteer fire fighter” means an individual that meets both of the following requirements:

(1) The individual is an active member of an organized volunteer fire department in this state or is performing services as a volunteer fire fighter for a municipality, township, or benefited fire district at the request of the chief or other person in command of the fire department of the municipality, township, or benefited fire district, or of any other officer of the municipality, township, or benefited fire district having authority to demand such service. A person performing such services shall not be classified as a casual employee.

(2) The individual has met the minimum training standards established by the fire service training bureau pursuant to chapter 100B.

Sec. 3. Section 422.12, subsection 2, paragraph c, subparagraph (1), unnumbered paragraph 1, Code 2014, is amended to read as follows:

A volunteer fire fighter and volunteer emergency medical services personnel credit equal to fifty one hundred dollars to compensate the taxpayer for the voluntary services if the volunteer served for the entire tax year. A taxpayer who is a paid employee of an emergency medical services program or a fire department and who is also a volunteer emergency medical services personnel or volunteer fire fighter in a city, county, or area governed by an agreement pursuant to chapter 28E where the emergency medical services program or fire department performs services, shall qualify for the credit provided under this paragraph.

Sec. 4. Section 422.12, subsection 2, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. d. (1) A reserve peace officer credit equal to one hundred dollars to compensate the taxpayer for services as a reserve peace officer if the reserve peace officer served for the entire tax year.

(2) If the taxpayer is not a reserve peace officer for the entire tax year, the maximum amount of the credit shall be prorated and the amount of credit for the taxpayer shall equal the maximum amount of credit for the tax year, divided by twelve, multiplied by the number of months in the tax year the taxpayer was a reserve peace officer. The credit shall be rounded to the nearest dollar. If the taxpayer is a reserve peace officer any part of a month, the taxpayer shall be considered a reserve peace officer for the entire month.

(3) If the taxpayer is a reserve peace officer during the same month as the taxpayer is a volunteer fire fighter or volunteer emergency medical services personnel, as defined in this section, a credit may be claimed for only one position for that month under either this paragraph or paragraph “c”.

(4) The taxpayer is required to have a written statement from the chief of police, sheriff, commissioner of public safety, or other appropriate supervisor verifying that the taxpayer was a reserve peace officer for the months for which the credit under this paragraph is claimed.

Sec. 5. RETROACTIVE APPLICABILITY. This Act applies retroactively to January 1, 2014, for tax years beginning on or after that date.

Approved May 16, 2014

CHAPTER 1104
RENEWABLE FUELS
S.F. 2344

AN ACT relating to renewable fuels, by providing for biobutanol and biobutanol blended gasoline, modifying the rate of the E-15 plus gasoline promotion tax credit and extending provisions for a biodiesel production refund, and including effective date and retroactive applicability provisions.

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

DIVISION I
BIOBUTANOL AND BIOBUTANOL BLENDED GASOLINE

Section 1. Section 159A.2, subsection 1, Code 2014, is amended to read as follows:

1. ~~“Biodiesel” and “Biobutanol”, “biobutanol blended gasoline”, “biodiesel”, “biodiesel blended fuel”, “ethanol”, “ethanol blended gasoline”, and “renewable fuel”~~ mean the same as defined in section 214A.1.

Sec. 2. Section 159A.2, subsections 5 and 8, Code 2014, are amended by striking the subsections.

Sec. 3. Section 159A.3, subsection 3, paragraph a, Code 2014, is amended to read as follows:

a. A chief purpose of the office is to further the production and consumption of ethanol blended gasoline and biobutanol blended gasoline in this state. The office shall be the primary state agency charged with the responsibility to promote public consumption of ethanol blended gasoline and biobutanol blended gasoline.

Sec. 4. Section 159A.6, subsection 1, paragraph d, Code 2014, is amended to read as follows:

d. Promote the advantages related to the use of coproducts derived from the production of renewable fuels, including the use of coproducts used as livestock feed or meal. Promotions shall be designed to inform the potential purchasers of the advantages associated with using coproducts. The office shall promote advantages associated with using coproducts of ethanol and biobutanol production as livestock feed or meal to cattle producers in this state.

Sec. 5. Section 214.1, subsection 1, Code 2014, is amended to read as follows:

1. ~~“Biodiesel”, “biodiesel fuel”, “biofuel”, “ethanol”, “motor fuel”, “Motor fuel”, “retail dealer”, “retail motor fuel site”, and “wholesale dealer”~~ mean the same as defined in section 214A.1.

Sec. 6. Section 214A.1, Code 2014, is amended by adding the following new subsections:

NEW SUBSECTION. 2A. “Biobutanol” means isobutyl alcohol that is to be blended with gasoline if it meets the standards provided in section 214A.2.

NEW SUBSECTION. 2B. “*Biobutanol blended gasoline*” means a formulation of gasoline which is a liquid petroleum product blended with biobutanol, if the formulation meets the standards provided in section 214A.2.

Sec. 7. Section 214A.1, subsections 6 and 23, Code 2014, are amended to read as follows:

6. “*Biofuel*” means ethanol, biobutanol, or biodiesel.

23. “*Renewable fuel*” means a combustible liquid derived from grain starch, oilseed, animal fat, or other biomass; or produced from a biogas source, including any nonfossilized decaying organic matter which is capable of powering machinery, including but not limited to an engine or power plant. Renewable fuel includes but is not limited to biofuel, ethanol blended gasoline, biobutanol blended gasoline, or biodiesel blended fuel meeting the standards provided in section 214A.2.

Sec. 8. Section 214A.1, subsection 32, unnumbered paragraph 1, Code 2014, is amended to read as follows:

“*Unleaded gasoline*” means gasoline, including ethanol blended gasoline or biobutanol blended gasoline, if all of the following applies:

Sec. 9. Section 214A.2, subsection 1, Code 2014, is amended to read as follows:

1. The department shall adopt rules pursuant to chapter 17A for carrying out this chapter. The rules may include but are not limited to specifications relating to motor fuel, including but not limited to renewable fuel such as ethanol blended gasoline, biobutanol blended gasoline, biodiesel, biodiesel blended fuel, and motor fuel components such as an oxygenate. In the interest of uniformity, the department shall adopt by reference other specifications relating to tests and standards for motor fuel, including renewable fuel and motor fuel components, established by the United States environmental protection agency and A.S.T.M. international.

Sec. 10. Section 214A.2, subsection 3, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. c. If the motor fuel is advertised for sale or sold as biobutanol blended gasoline, the motor fuel must comply with departmental standards which shall meet all of the following requirements:

(1) Biobutanol must be an agriculturally derived isobutyl alcohol that meets A.S.T.M. international specification D7862 for butanol for blending with gasoline for use as automotive spark-ignition engine fuel, or a successor A.S.T.M. international specification, as established by rules adopted by the department.

(2) Gasoline blended with biobutanol must meet requirements established by rules adopted in part or in whole based on A.S.T.M. international specification D4814.

Sec. 11. Section 214A.2, subsection 5, Code 2014, is amended to read as follows:

5. a. Ethanol blended gasoline shall be designated E-xx where “xx” is the volume percent of ethanol in the ethanol blended gasoline ~~and biodiesel~~.

b. Biobutanol blended gasoline shall be designated Bu-xx where “xx” is the volume percent of biobutanol in the biobutanol blended gasoline.

c. Biodiesel fuel shall be designated B-xx where “xx” is the volume percent of biodiesel.

Sec. 12. Section 214A.3, subsection 2, paragraph b, Code 2014, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (02) A person shall not knowingly falsely advertise biobutanol blended gasoline by using an inaccurate designation as provided in section 214A.2.

Sec. 13. Section 214A.5, subsection 2, Code 2014, is amended to read as follows:

2. A wholesale dealer selling ethanol blended gasoline, biobutanol blended gasoline, or biodiesel blended fuel to a purchaser shall provide the purchaser with a statement indicating its designation as provided in section 214A.2. The statement may be on the sales slip provided in this section or a similar document, including but not limited to a bill of lading or invoice.

Sec. 14. Section 214A.16, subsection 1, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. *0d.* If biobutanol blended gasoline is sold from a motor fuel pump, the motor fuel pump shall have affixed a decal identifying the biobutanol blended gasoline.

DIVISION II

E-15 PLUS GASOLINE PROMOTION TAX CREDIT

Sec. 15. Section 422.11Y, subsection 4, paragraph b, Code 2014, is amended to read as follows:

b. The designated rate of the tax credit for the following three periods within each calendar year is as follows:

- ~~(1) For calendar year 2012, calendar year 2013, and calendar year 2014~~
 (1) For the first period beginning January 1 and ending May 31, three cents.
 (2) For the second period beginning June 1 and ending September 15, ten cents.
 (3) For calendar year 2015, calendar year 2016, and calendar year 2017 the third period beginning September 16 and ending December 31, two three cents.

Sec. 16. EFFECTIVE DATE. This division of this Act, being deemed of immediate importance, takes effect upon enactment.

Sec. 17. RETROACTIVE APPLICABILITY. Section 422.11Y, as amended in this division of this Act, and section 422.33, subsection 11D, as applied through section 422.11Y, apply retroactively to tax years beginning on and after January 1, 2014.

DIVISION III

BIODIESEL PRODUCTION REFUND

Sec. 18. Section 423.4, subsection 9, paragraphs b and e, Code 2014, are amended to read as follows:

b. The amount of the refund shall be calculated by multiplying a designated rate by the total number of gallons of biodiesel produced by the biodiesel producer in this state during each quarter of a calendar year. The designated rate shall be as follows:

- ~~(1) For the calendar year 2012, three cents.~~
~~(2) For the calendar year 2013, two and one-half cents.~~
~~(3) For the calendar year 2014, two cents.~~

e. This subsection is repealed on January 1, ~~2015~~ 2018.

Approved May 21, 2014

CHAPTER 1105

JUVENILE DELINQUENCY RECORDS

S.F. 383

AN ACT relating to the sealing of juvenile delinquency records.

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

Section 1. Section 232.150, subsection 1, paragraph a, unnumbered paragraph 1, Code 2014, is amended to read as follows:

Upon In the case of an adjudication of delinquency, the court, upon its own motion, shall schedule a hearing to be held two years after the date of the last official action, or the date the child becomes eighteen years of age, whichever is later, or upon application of a person who was taken into custody for a delinquent act or was the subject of a complaint alleging

delinquency or was the subject of a delinquency petition, or upon the court's own motion, the court, after hearing, shall order the official juvenile court records in the case including those specified in sections 232.147 and 232.149 sealed if the court finds all of the following:

Sec. 2. Section 692.16, Code 2014, is amended to read as follows:

692.16 Review and removal.

At least every year the division shall review and determine the current status of all Iowa arrests or takings into custody reported, which are at least four years old with no disposition data.

1. Any Iowa arrest or taking of a juvenile into custody of a person eighteen years of age or older recorded within a computer data storage system which has no disposition data after four years shall be removed unless there is an outstanding arrest warrant or detainer on such charge.

2. Any arrest or taking of a juvenile into custody recorded within a computer data storage system which has no disposition data after two years shall be removed unless there is an outstanding arrest warrant or detainer on such charge.

Approved May 23, 2014

CHAPTER 1106

PUBLIC HEALTH PROGRAMS AND SERVICES

S.F. 2196

AN ACT relating to programs and services under the purview of the department of public health, and including effective date provisions.

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

DIVISION I

TRAINING ON BLOOD-BORNE PATHOGENS

Section 1. Section 135.11, subsections 20 and 21, Code 2014, are amended to read as follows:

20. Adopt rules which require personnel of a licensed hospice, of a homemaker-home health aide provider agency which receives state homemaker-home health aide funds, or of an agency which provides respite care services and receives funds to complete ~~a minimum of two hours of training concerning acquired immune deficiency syndrome-related conditions through a program approved by the department. The rules shall require that new employees complete the training within six months of initial employment and existing employees complete the training on or before January 1, 1989~~ blood-borne pathogens, including human immunodeficiency virus and viral hepatitis, consistent with standards from the federal occupational safety and health administration.

21. Adopt rules which require all emergency medical services personnel, firefighters, and law enforcement personnel to complete ~~a minimum of two hours of training concerning acquired immune deficiency syndrome-related conditions and the prevention of blood-borne pathogens, including human immunodeficiency virus infection and viral hepatitis, consistent with standards from the federal occupational safety and health administration.~~

DIVISION II

HEALTH CARE WORKFORCE SUPPORT INITIATIVE

Sec. 2. Section 135.153A, Code 2014, is amended to read as follows:

135.153A Safety net provider recruitment and retention initiatives program — repeal.

The department, in accordance with efforts pursuant to sections 135.163 and 135.164 and in cooperation with the Iowa collaborative safety net provider network governing group as described in section 135.153, shall establish and administer a safety net provider recruitment and retention initiatives program to address the health care workforce shortage relative to safety net providers. Funding for the program may be provided through the health care workforce shortage fund or the safety net provider network workforce shortage account created in section 135.175. The department, in cooperation with the governing group, shall adopt rules pursuant to chapter 17A to implement and administer such program. This section is repealed June 30, 2014 2016.

Sec. 3. Section 135.175, subsection 1, paragraph a, Code 2014, is amended to read as follows:

a. A health care workforce support initiative is established to provide for the coordination and support of various efforts to address the health care workforce shortage in this state. This initiative shall include the medical residency training state matching grants program created in section 135.176, the nurse residency state matching grants program created in section 135.178, the fulfilling Iowa's need for dentists matching grant program created in section 135.179, the health care professional and Iowa needs nurses now initiative created in sections 261.128 and 261.129, the safety net provider recruitment and retention initiatives program created in section 135.153A, health care workforce shortage national initiatives, and the physician assistant mental health fellowship program created in section 135.177.

Sec. 4. Section 135.175, subsection 5, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. h. The fulfilling Iowa's need for dentists matching grant program account. The fulfilling Iowa's need for dentists matching grant program account shall be under the control of the department and the moneys in the account shall be used for the purposes of the fulfilling Iowa's need for dentists matching grant program as specified in section 135.179. Moneys in the account shall consist of moneys appropriated or allocated for deposit in the account or received by the fund or the account and specifically dedicated to the fulfilling Iowa's need for dentists matching grant program account for the purposes of such account.

Sec. 5. Section 135.175, subsection 6, paragraph a, Code 2014, is amended to read as follows:

a. Moneys in the fund and the accounts in the fund shall only be appropriated in a manner consistent with the principles specified and the strategic plan developed pursuant to sections 135.163 and 135.164 to support the medical residency training state matching grants program, the nurse residency state matching grants program, the fulfilling Iowa's need for dentists matching grant program, the health care professional incentive payment program, the Iowa needs nurses now initiative, the safety net recruitment and retention initiatives program, for national health care workforce shortage initiatives, for the physician assistant mental health fellowship program, for the purposes of the Iowa needs nurses now infrastructure account, and to provide funding for state health care workforce shortage programs as provided in this section.

Sec. 6. Section 135.175, subsection 9, Code 2014, is amended by striking the subsection.

Sec. 7. Section 135.176, subsection 3, Code 2014, is amended by striking the subsection.

Sec. 8. Section 135.177, subsection 3, Code 2014, is amended to read as follows:
3. This section is repealed June 30, 2014 2016.

Sec. 9. Section 135.178, subsection 2, Code 2014, is amended to read as follows:
2. This section is repealed June 30, 2014 2016.

Sec. 10. NEW SECTION. **135.179 Fulfilling Iowa's need for dentists.**

1. The department, in cooperation with a dental nonprofit health service corporation, shall create the fulfilling Iowa's need for dentists matching grant program.

2. Funding for the program may be provided through the health care workforce shortage fund or the fulfilling Iowa's need for dentists matching grant program account created in section 135.175. The purpose of the program is to establish, expand, or support the placement of dentists in dental or rural shortage areas across the state by providing education loan repayments.

3. The department shall contract with a dental nonprofit health service corporation to implement and administer the program. The dental nonprofit health service corporation shall provide loan repayments to dentists who practice in a dental or rural shortage area as defined by the department.

Sec. 11. Section 261.128, subsection 5, Code 2014, is amended to read as follows:

5. This section is repealed June 30, ~~2014~~ 2016.

Sec. 12. Section 261.129, subsection 5, Code 2014, is amended to read as follows:

5. *Repeal.* This section is repealed June 30, ~~2014~~ 2016.

DIVISION III

HEALTH CARE WORKFORCE SUPPORT INITIATIVE ACCOUNTS — FUTURE PROVISIONS

Sec. 13. Section 135.175, subsection 1, paragraph a, Code 2014, is amended to read as follows:

a. A health care workforce support initiative is established to provide for the coordination and support of various efforts to address the health care workforce shortage in this state. This initiative shall include the medical residency training state matching grants program created in section 135.176, ~~the nurse residency state matching grants program created in section 135.178, the health care professional and Iowa needs nurses now initiative created in sections 261.128 and 261.129, the safety net provider recruitment and retention initiatives program created in section 135.153A, and health care workforce shortage national initiatives, and the physician assistant mental health fellowship program created in section 135.177.~~

Sec. 14. Section 135.175, subsection 5, paragraphs b, c, e, f, and g, Code 2014, are amended by striking the paragraphs.

Sec. 15. Section 135.175, subsection 6, paragraphs a and c, Code 2014, are amended to read as follows:

a. Moneys in the fund and the accounts in the fund shall only be appropriated in a manner consistent with the principles specified and the strategic plan developed pursuant to sections 135.163 and 135.164 to support the medical residency training state matching grants program, ~~the nurse residency state matching grants program, the health care professional incentive payment program, the Iowa needs nurses now initiative, the safety net recruitment and retention initiatives program,~~ for national health care workforce shortage initiatives, ~~for the physician assistant mental health fellowship program, for the purposes of the Iowa needs nurses now infrastructure account,~~ and to provide funding for state health care workforce shortage programs as provided in this section.

c. State appropriations to the fund shall be allocated in equal amounts to each of the accounts within the fund, unless otherwise specified in the appropriation or allocation. Any federal funding received for the purposes of addressing state health care workforce shortages shall be deposited in the health care workforce shortage national initiatives account, unless otherwise specified by the source of the funds, and shall be used as required by the source of the funds. If use of the federal funding is not designated, ~~twenty-five percent of such funding shall be deposited in the safety net provider network workforce shortage account to be used for the purposes of the account and the remainder of the funds shall be used in accordance with the strategic plan developed by the department of public health in accordance with sections 135.163 and 135.164, or to address workforce shortages~~

as otherwise designated by the department of public health. Other sources of funding shall be deposited in the fund or account and used as specified by the source of the funding.

Sec. 16. EFFECTIVE DATE. This division of this Act takes effect July 1, 2016.

DIVISION IV
SALON LICENSES AND INSPECTIONS

Sec. 17. Section 157.11, Code 2014, is amended to read as follows:

157.11 Salon licenses.

1. A salon shall not operate unless the owner has obtained a license issued by the department. The owner shall apply to the department on forms prescribed by the board. The department shall may perform a sanitary inspection of each salon biennially and may perform a sanitary inspection of a salon prior to the issuance of a license. An inspection of a salon shall may also be conducted upon receipt of a complaint by the department.

2. The application shall be accompanied by the biennial license fee determined pursuant to section 147.80. The license is valid for two years and may be renewed.

3. A licensed school of cosmetology arts and sciences at which students practice cosmetology arts and sciences is exempt from licensing as a salon.

DIVISION V
MORTUARY SCIENCE INSPECTIONS

Sec. 18. Section 156.10, Code 2014, is amended to read as follows:

156.10 Inspection.

1. The director of public health shall may inspect all places where dead human bodies are prepared or held for burial, entombment, or cremation, and shall may adopt and enforce such rules and regulations in connection with the inspection as shall may be necessary for the preservation of the public health.

2. The Iowa department of public health shall may assess an inspection fee for an inspection of a place where dead human bodies are prepared for burial or cremation. The fee shall may be determined by the department by rule.

DIVISION VI
BARBERSHOP LICENSES AND INSPECTIONS

Sec. 19. Section 158.9, Code 2014, is amended to read as follows:

158.9 Barbershop licenses.

1. A barbershop shall not operate unless the owner has obtained a license issued by the department. The owner shall apply to the department on forms prescribed by the board. The department shall may perform a sanitary inspection of each barbershop biennially and may perform a sanitary inspection of a barbershop prior to the issuance of a license. An inspection of a barbershop shall may also be conducted upon receipt of a complaint by the department.

2. The application shall be accompanied by the biennial license fee determined pursuant to section 147.80. The license is valid for two years and may be renewed.

3. A licensed barber school at which students practice barbering is exempt from licensing as a barbershop.

DIVISION VII
PLUMBING, MECHANICAL, HVAC-REFRIGERATION, SHEET METAL, AND HYDRONIC
LICENSES

Sec. 20. Section 105.18, subsection 2, unnumbered paragraph 1, Code 2014, is amended to read as follows:

The board shall issue master licenses for plumbing, mechanical, HVAC-refrigeration, ~~sheet metal~~, and hydronic professionals. The board shall issue journey person licenses for plumbing, mechanical, HVAC-refrigeration, sheet metal, and hydronic professionals. A plumbing license shall allow an individual to perform work defined as plumbing. A

mechanical license shall allow an individual to perform work defined as HVAC, refrigeration, sheet metal, and hydronic. An HVAC-refrigeration license shall allow an individual to perform work defined as HVAC and refrigeration. A hydronic license shall allow an individual to perform work defined as hydronic. A sheet metal license shall allow an individual to perform work defined as sheet metal. The board shall issue the separate licenses as follows:

DIVISION VIII
BOARD OF MEDICINE MEMBERSHIP

Sec. 21. Section 148.2A, subsection 2, paragraph e, subparagraphs (3) and (4), Code 2014, are amended to read as follows:

(3) ~~The majority of a~~ At least half of the members of a hearing panel containing alternate members shall be current members of the board.

(4) ~~The majority of a~~ At least half of the members of a hearing panel containing alternate members shall be licensed to practice under this chapter.

Approved May 23, 2014

CHAPTER 1107

ELDER ABUSE

S.F. 2239

AN ACT relating to elder abuse and providing penalties.

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

DIVISION I
ELDER ABUSE RELIEF

Section 1. NEW SECTION. 235F.1 Definitions.

As used in this chapter, unless the context otherwise requires:

1. “*Attorney in fact*” means an agent under a power of attorney pursuant to chapter 633B or an attorney in fact under a durable power of attorney for health care pursuant to chapter 144B.

2. “*Caretaker*” means a related or nonrelated person who has the responsibility for the protection, care, or custody of a vulnerable elder as a result of assuming the responsibility voluntarily, by contract, through employment, or by order of the court. “*Caretaker*” does not include a caretaker as defined in section 235E.1.

3. “*Coercion*” means communication or conduct which unduly compels a vulnerable elder to act or refrain from acting against the vulnerable elder’s will and against the vulnerable elder’s best interests.

4. “*Conservator*” means the same as defined in section 633.3.

5. a. “*Elder abuse*” means any of the following:

(1) Physical injury to, or injury which is at a variance with the history given of the injury, or unreasonable confinement, unreasonable punishment, or assault of a vulnerable elder by a person not otherwise governed by chapter 235E.

(2) The commission of a sexual offense under chapter 709 or section 726.2 with or against a vulnerable elder.

(3) Neglect which is the deprivation of the minimum food, shelter, clothing, supervision, or physical or mental health care, or other care necessary to maintain a vulnerable elder’s life or health by a caretaker.

(4) Financial exploitation.

b. “*Elder abuse*” does not include any of the following:

(1) Circumstances in which the vulnerable elder declines medical treatment if the vulnerable elder holds a belief or is an adherent of a religion whose tenets and practices call for reliance on spiritual means in place of reliance on medical treatment.

(2) Circumstances in which the vulnerable elder's caretaker, acting in accordance with the vulnerable elder's stated or implied consent, declines medical treatment if the vulnerable elder holds a belief or is an adherent of a religion whose tenets and practices call for reliance on spiritual means in place of reliance on medical treatment.

(3) The withholding or withdrawing of health care from a vulnerable elder who is terminally ill in the opinion of a licensed physician, when the withholding or withdrawing of health care is done at the request of the vulnerable elder or at the request of the vulnerable elder's next of kin, attorney in fact, or guardian pursuant to the applicable procedures under chapter 125, 144A, 144B, 222, 229, or 633.

(4) Good faith assistance by a family or household member or other person in managing the financial affairs of a vulnerable elder at the request of the vulnerable elder or at the request of a family member, guardian, or conservator of the vulnerable elder.

6. "*Family or household member*" means a spouse, a person cohabiting with the vulnerable elder, a parent, or a person related to the vulnerable elder by consanguinity or affinity, but does not include children of the vulnerable elder who are less than eighteen years of age.

7. "*Fiduciary*" means a person or entity with the legal responsibility to make decisions on behalf of and for the benefit of a vulnerable elder and to act in good faith and with fairness. "*Fiduciary*" includes but is not limited to an attorney in fact, a guardian, or a conservator.

8. "*Financial exploitation*" relative to a vulnerable elder means when a person stands in a position of trust or confidence with the vulnerable elder and knowingly and by undue influence, deception, coercion, fraud, or extortion, obtains control over or otherwise uses or diverts the benefits, property, resources, belongings, or assets of the vulnerable elder.

9. "*Guardian*" means the same as defined in section 633.3.

10. "*Peace officer*" means the same as defined in section 801.4.

11. "*Plaintiff*" means a vulnerable elder who files a petition under this chapter and includes a substitute petitioner who files a petition on behalf of a vulnerable elder under this chapter.

12. "*Present danger of elder abuse*" means a situation in which the defendant has recently threatened the vulnerable elder with initial or additional elder abuse, or the potential for misappropriation, misuse, or removal of the funds, benefits, property, resources, belongings, or assets of the vulnerable elder combined with reasonable grounds to believe that elder abuse is likely to occur.

13. "*Pro se*" means a person proceeding on the person's own behalf without legal representation.

14. "*Stands in a position of trust or confidence*" means the person has any of the following relationships relative to the vulnerable elder:

a. Is a parent, spouse, adult child, or other relative by consanguinity or affinity of the vulnerable elder.

b. Is a caretaker for the vulnerable elder.

c. Is a person who is in a confidential relationship with the vulnerable elder. For the purposes of this paragraph "c", a confidential relationship does not include a legal, fiduciary, or ordinary commercial or transactional relationship the vulnerable elder may have with a bank incorporated under the provisions of any state or federal law, any savings and loan association or savings bank incorporated under the provisions of any state or federal law, any credit union organized under the provisions of any state or federal law, any attorney licensed to practice law in this state, or any agent, agency, or company regulated under chapter 505, 508, 515, or 543B.

15. "*Substitute petitioner*" means a family or household member, guardian, conservator, attorney in fact, or guardian ad litem for a vulnerable elder, or other interested person who files a petition under this chapter.

16. "*Undue influence*" means taking advantage of a person's role, relationship, or authority to improperly change or obtain control over the actions or decision making of a vulnerable elder against the vulnerable elder's best interests.

17. "*Vulnerable elder*" means a person sixty years of age or older who is unable to protect himself or herself from elder abuse as a result of age or a mental or physical condition.

Sec. 2. NEW SECTION. **235F.2 Commencement of actions — waiver to juvenile court.**

1. A vulnerable elder or a substitute petitioner may seek relief from elder abuse by filing a verified petition in the district court. Venue shall lie where either party resides. The petition shall state all of the following:

a. The name of the vulnerable elder and the name and address of the vulnerable elder's attorney, if any. If the vulnerable elder is proceeding pro se, the petition shall state a mailing address for the vulnerable elder.

b. The name of the substitute petitioner if the petition is being filed on behalf of a vulnerable elder, and the name and address of the attorney of the substitute petitioner. If the substitute petitioner is proceeding pro se, the petition shall state a mailing address for the substitute petitioner.

c. The name and address, if known, of the defendant.

d. The relationship of the vulnerable elder to the defendant.

e. The nature of the alleged elder abuse.

f. The name and age of any other individual whose welfare may be affected.

g. The desired relief, including a request for temporary or emergency orders.

2. A temporary or emergency order may be based on a showing of a prima facie case of elder abuse. If the factual basis for the alleged elder abuse is contested, the court shall issue a protective order based upon a finding of elder abuse by a preponderance of the evidence.

3. a. The filing fee and court costs for an order for protection and in a contempt action resulting from an order granted under this chapter or chapter 664A shall be waived for the plaintiff.

b. The clerk of court, the sheriff of any county in this state, and other law enforcement and corrections officers shall perform their duties relating to service of process without charge to the plaintiff.

c. When a permanent order for protection is entered by the court, the court may direct the defendant to pay to the clerk of court the fees for the filing of the petition and reasonable costs of service of process if the court determines the defendant has the ability to pay the plaintiff's fees and costs.

d. In lieu of personal service of an order for protection issued pursuant to this section, the sheriff of any county in the state, and any other law enforcement and corrections officers may serve a defendant with a short-form notification pursuant to section 664A.4A.

4. If the person against whom relief from elder abuse is being sought is seventeen years of age or younger, the district court shall waive its jurisdiction over the action to the juvenile court.

5. If a substitute petitioner files a petition under this section on behalf of a vulnerable elder, the vulnerable elder shall retain the right to all of the following:

a. To contact and retain counsel.

b. To have access to personal records.

c. To file objections to the protective order.

d. To request a hearing on the petition.

e. To present evidence and cross-examine witnesses at the hearing.

Sec. 3. NEW SECTION. **235F.3 Plaintiffs proceeding pro se — provision of forms and assistance.**

1. By July 1, 2015, the judicial branch shall prescribe standard forms to be used by vulnerable elders or substitute petitioners seeking protective orders by proceeding pro se in actions under this chapter. Beginning July 1, 2015, the standard forms prescribed by the judicial branch shall be the exclusive forms used by plaintiffs proceeding pro se under this chapter. The judicial branch shall distribute the forms to the clerks of the district courts.

2. The clerk of the district court shall furnish the required forms to persons seeking protective orders through pro se proceedings pursuant to this chapter.

Sec. 4. NEW SECTION. **235F.4 Appointment of guardian ad litem.**

The court may on its own motion or on the motion of a party appoint a guardian ad litem for a vulnerable elder if justice requires. The vulnerable elder's attorney shall not also serve as the guardian ad litem.

Sec. 5. NEW SECTION. 235F.5 **Hearings — temporary orders.**

1. Not less than five and not more than fifteen days after commencing a proceeding and upon notice to the other party, a hearing shall be held at which the plaintiff must prove the allegation of elder abuse by a preponderance of the evidence.

2. The court may enter any temporary order it deems necessary to protect the vulnerable elder from elder abuse prior to the hearing, upon good cause shown in an ex parte proceeding. Present danger of elder abuse constitutes good cause for purposes of this subsection.

3. If a hearing is continued, the court may make or extend any temporary order under subsection 2 that it deems necessary.

4. Upon application of a party, the court shall issue subpoenas requiring attendance and testimony of witnesses and production of papers.

5. The court shall advise the defendant of a right to be represented by counsel of the defendant's choosing and to have a continuance to secure counsel.

6. The showing required under subsection 1 may be made by, but is not limited to the testimony at the hearing of, any of the following:

- a. The vulnerable elder.
- b. The guardian, conservator, attorney in fact, or guardian ad litem of the vulnerable elder.
- c. Witnesses to the elder abuse.
- d. Adult protective services workers who have conducted an investigation.

7. The court shall exercise its discretion in a manner that protects the vulnerable elder from traumatic confrontation with the defendant.

8. Hearings shall be recorded.

Sec. 6. NEW SECTION. 235F.6 **Disposition.**

1. Upon a finding that the defendant has engaged in elder abuse, the court may, if requested by the plaintiff, order any of the following:

a. That the defendant be required to move from the residence of the vulnerable elder if both the vulnerable elder and the defendant are titleholders or contract holders of record of the real property, are named as tenants in the rental agreement concerning the use and occupancy of the dwelling unit, are living in the same residence, or are married to each other.

b. That the defendant provide suitable alternative housing for the vulnerable elder.

c. That a peace officer accompany the party who is leaving or has left the party's residence to remove essential personal effects of the party.

d. That the defendant be restrained from abusing, harassing, intimidating, molesting, interfering with, or menacing the vulnerable elder, or attempting to abuse, harass, intimidate, molest, interfere with, or menace the vulnerable elder.

e. That the defendant be restrained from entering or attempting to enter on any premises when it appears to the court that such restraint is necessary to prevent the defendant from abusing, harassing, intimidating, molesting, interfering with, or menacing the vulnerable elder.

f. That the defendant be restrained from exercising any powers on behalf of the vulnerable elder through a court-appointed guardian, conservator, or guardian ad litem, an attorney in fact, or another third party.

g. In addition to the relief provided in subsection 2, other relief that the court considers necessary to provide for the safety and welfare of the vulnerable elder.

2. If the court finds that the vulnerable elder has been the victim of financial exploitation, the court may order the relief the court considers necessary to prevent or remedy the financial exploitation, including but not limited to any of the following:

a. Directing the defendant to refrain from exercising control over the funds, benefits, property, resources, belongings, or assets of the vulnerable elder.

b. Requiring the defendant to return custody or control of the funds, benefits, property, resources, belongings, or assets to the vulnerable elder.

c. Requiring the defendant to follow the instructions of the guardian, conservator, or attorney in fact of the vulnerable elder.

d. Prohibiting the defendant from transferring the funds, benefits, property, resources, belongings, or assets of the vulnerable elder to any person other than the vulnerable elder.

3. The court shall not use an order issued under this section to do any of the following:

a. To allow any person other than the vulnerable elder to assume responsibility for the funds, benefits, property, resources, belongings, or assets of the vulnerable elder.

b. For relief that is more appropriately obtained in a protective proceeding filed under chapter 633 including but not limited to giving control and management of the funds, benefits, property, resources, belongings, or assets of the vulnerable elder to a guardian, conservator, or attorney in fact for any purpose other than the relief granted under subsection 2.

4. The court may approve a consent agreement between the parties entered to bring about the cessation of elder abuse. A consent agreement approved under this section shall not contain any of the following:

a. A provision that prohibits any party to the action from contacting or cooperating with any government agency including the department of human services, the department of inspections and appeals, the department on aging, the department of justice, law enforcement, and the office of long-term care ombudsman; a licensing or regulatory agency that has jurisdiction over any license or certification held by the defendant; a protection and advocacy agency recognized in section 135C.2; or the defendant's current employer if the defendant's professional responsibilities include contact with vulnerable elders, dependent adults, or minors, if the party contacting or cooperating has a good-faith belief that the information is relevant to the duties or responsibilities of the entity.

b. A provision that prohibits any party to the action from filing a complaint with or reporting a violation of law to any government agency including the department of human services, the department of inspections and appeals, the department on aging, the department of justice, law enforcement, and the office of long-term care ombudsman; a licensing or regulatory agency that has jurisdiction over any license or certification held by the defendant; a protection and advocacy agency recognized in section 135C.2; or the defendant's current employer.

c. A provision that requires any party to the action to withdraw a complaint filed with or a violation reported to any government agency including the department of human services, the department of inspections and appeals, the department on aging, the department of justice, law enforcement, and the office of long-term care ombudsman; a licensing or regulatory agency that has jurisdiction over any license or certification held by the defendant; a protection and advocacy agency recognized in section 135C.2; or the defendant's current employer.

5. A protective order or approved consent agreement shall be for a fixed period of time not to exceed one year. The court may amend or extend its order or a consent agreement at any time upon a petition filed by either party and after notice and hearing. The court may extend the order if the court, after hearing at which the defendant has the opportunity to be heard, finds that the defendant continues to pose a threat to the safety of the vulnerable elder, persons residing with the vulnerable elder, or members of the vulnerable elder's immediate family, or continues to present a risk of financial exploitation of the vulnerable elder. The number of extensions that may be granted by the court is not limited.

6. The order shall state whether a person is to be taken into custody by a peace officer for a violation of the terms stated in the order.

7. The court may order that the defendant pay the attorney fees and court costs of the vulnerable elder or substitute petitioner.

8. An order or approved consent agreement under this section shall not affect title to real property.

9. A copy of any order or approved consent agreement shall be issued to the plaintiff, the defendant, the county sheriff of the county in which the order or consent decree is initially entered, and the twenty-four-hour dispatcher for the county sheriff. Any subsequent amendment or revocation of an order or consent agreement shall be forwarded by the clerk to all individuals previously notified.

10. The clerk shall notify the county sheriff and the twenty-four-hour dispatcher for the county sheriff in writing so that the county sheriff and the county sheriff's dispatcher receive written notice within six hours of filing the order, approved consent agreement, amendment, or revocation. The clerk may fulfill this requirement by sending the notice by facsimile or other electronic transmission which reproduces the notice in writing within six hours of filing the order.

11. The county sheriff's dispatcher shall notify all law enforcement agencies having jurisdiction over the matter and the twenty-four-hour dispatcher for the law enforcement agencies upon notification by the clerk.

Sec. 7. NEW SECTION. 235F.7 **Emergency orders.**

1. When the court is unavailable from the close of business at the end of the day or week to the resumption of business at the beginning of the day or week, a petition may be filed before a district judge, or district associate judge designated by the chief judge of the judicial district, who may grant emergency relief in accordance with section 235F.6, subsection 1 or 2, if the district judge or district associate judge deems it necessary to protect the vulnerable elder from elder abuse, upon good cause shown in an ex parte proceeding. Present danger of elder abuse constitutes good cause for purposes of this subsection.

2. An emergency order issued under subsection 1 shall expire seventy-two hours after issuance. When the order expires, the plaintiff may seek a temporary order from the court pursuant to section 235F.5.

3. A petition filed and emergency order issued under this section and any documentation in support of the petition and order shall be immediately certified to the court. The certification shall commence a proceeding for purposes of section 235F.2.

Sec. 8. NEW SECTION. 235F.8 **Procedure.**

1. A proceeding under this chapter shall be held in accordance with the rules of civil procedure, except as otherwise set forth in this chapter and in chapter 664A, and is in addition to any other civil or criminal remedy.

2. The plaintiff's right to relief under this chapter is not affected by leaving the vulnerable elder's home to avoid elder abuse.

DIVISION II
ADDITIONAL PROVISIONS AND CONFORMING AMENDMENTS

Sec. 9. Section 13.2, subsection 1, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. o. Develop written procedures and policies to be followed by prosecuting attorneys in the prosecution of elder abuse of a vulnerable elder under chapter 235F.

Sec. 10. Section 135B.7, Code 2014, is amended by adding the following new subsection:
NEW SUBSECTION. 5. The department shall also adopt rules requiring hospitals to establish and implement protocols for responding to the needs of patients who are victims of elder abuse, as defined in section 235F.1.

Sec. 11. Section 235B.6, subsection 2, paragraph e, subparagraph (5), Code 2014, is amended to read as follows:

(5) ~~The office of the attorney for the department who is responsible for representing the department general.~~

Sec. 12. Section 235B.6, subsection 3, Code 2014, is amended to read as follows:

3. Access to unfounded dependent adult abuse information is authorized only to those persons identified in subsection 2, paragraph "a", paragraph "b", subparagraphs (2), (5), and (6), and paragraph "e", subparagraphs (2), (5), and (10).

Sec. 13. Section 235B.7, subsection 3, Code 2014, is amended to read as follows:

3. Subsections 1 and 2 do not apply to dependent adult abuse information that is disseminated to an employee of the department or to the office of the attorney representing the department general as authorized by section 235B.6.

Sec. 14. Section 331.424, subsection 1, paragraph a, subparagraph (6), Code 2014, is amended to read as follows:

(6) The maintenance and operation of the courts, including but not limited to the salary and expenses of the clerk of the district court and other employees of the clerk's office, and bailiffs, court costs if the prosecution fails or if the costs cannot be collected from the person liable, costs and expenses of prosecution under section 189A.17, salaries and expenses of juvenile court officers under chapter 602, court-ordered costs in domestic abuse cases under section 236.5 and elder abuse cases under section 235F.6, the county's expense for confinement of prisoners under chapter 356A, temporary assistance to the county attorney, county contributions to a retirement system for bailiffs, reimbursement for judicial magistrates under section 602.6501, claims filed under section 622.93, interpreters' fees under section 622B.7, uniform citation and complaint supplies under section 805.6, and costs of prosecution under section 815.13.

Sec. 15. Section 562A.27A, subsection 3, paragraph a, subparagraph (1), Code 2014, is amended to read as follows:

(1) The tenant seeks a protective order, restraining order, order to vacate the homestead, or other similar relief pursuant to chapter 235F, 236, 598, 664A, or 915, or any other applicable provision which would apply to the person conducting the activities causing the clear and present danger.

Sec. 16. Section 562B.25A, subsection 3, paragraph a, subparagraph (1), Code 2014, is amended to read as follows:

(1) The tenant seeks a protective order, restraining order, order to vacate the homestead, or other similar relief pursuant to chapter 235F, 236, 598, 664A, or 915, or any other applicable provision which would apply to the person conducting the activities causing the clear and present danger.

Sec. 17. Section 598.7, subsection 1, Code 2014, is amended to read as follows:

1. The district court may, on its own motion or on the motion of any party, order the parties to participate in mediation in any dissolution of marriage action or other domestic relations action. Mediation performed under this section shall comply with the provisions of chapter 679C. The provisions of this section shall not apply if the action involves a child support or medical support obligation enforced by the child support recovery unit. The provisions of this section shall not apply to actions which involve elder abuse as defined in section 235F.1 or domestic abuse pursuant to chapter 236. The provisions of this section shall not affect a judicial district's or court's authority to order settlement conferences pursuant to rules of civil procedure. The court shall, on application of a party, grant a waiver from any court-ordered mediation under this section if the party demonstrates that a history of domestic abuse exists as specified in section 598.41, subsection 3, paragraph "j".

Sec. 18. Section 598.16, subsection 7, Code 2014, is amended to read as follows:

7. Upon application, the court shall grant a waiver from the requirements of this section if a party demonstrates that a history of elder abuse, as defined in section 235F.1, or domestic abuse, as defined in section 236.2, exists.

a. In determining whether a history of elder abuse exists, the court's consideration shall include but is not limited to commencement of an action pursuant to section 235F.2, the issuance of a court order or consent agreement pursuant to section 235F.6, the issuance of an emergency order pursuant to section 235F.7, the holding of a party in contempt pursuant to section 664A.7, the response of a peace officer to the scene of alleged elder abuse, or the arrest of a party following response to a report of alleged elder abuse.

b. In determining whether a history of domestic abuse exists, the court's consideration shall include but is not limited to commencement of an action pursuant to section 236.3, the issuance of a protective order against a party or the issuance of a court order or consent agreement pursuant to section 236.5, the issuance of an emergency order pursuant to section 236.6, the holding of a party in contempt pursuant to section 664A.7, the response of a peace officer to the scene of alleged domestic abuse or the arrest of a party following response to

a report of alleged domestic abuse, or a conviction for domestic abuse assault pursuant to section 708.2A.

Sec. 19. Section 598.42, Code 2014, is amended to read as follows:

598.42 Notice of certain orders by clerk of court.

The clerk of the district court shall provide notice and copies of temporary or permanent protective orders and orders to vacate the homestead entered pursuant to this chapter to the applicable law enforcement agencies and the twenty-four hour dispatcher for the law enforcement agencies, in the manner provided for protective orders under section 235F.6 or 236.5. The clerk shall provide notice and copies of modifications or vacations of these orders in the same manner.

Sec. 20. Section 602.6306, subsection 2, Code 2014, is amended to read as follows:

2. District associate judges also have jurisdiction in civil actions for money judgment where the amount in controversy does not exceed ten thousand dollars; jurisdiction over involuntary commitment, treatment, or hospitalization proceedings under chapters 125 and 229; jurisdiction of indictable misdemeanors, class "D" felony violations, and other felony arraignments; jurisdiction to enter a temporary or emergency order of protection under chapter 235F or 236, and to make court appointments and set hearings in criminal matters; jurisdiction to enter orders in probate which do not require notice and hearing and to set hearings in actions under chapter 633 or 633A; and the jurisdiction provided in section 602.7101 when designated as a judge of the juvenile court. While presiding in these subject matters a district associate judge shall employ district judges' practice and procedure.

Sec. 21. Section 611.23, Code 2014, is amended to read as follows:

611.23 Civil actions involving allegations of elder abuse, sexual abuse, or domestic abuse — counseling.

In a civil case in which a plaintiff is seeking relief or damages for alleged elder abuse as defined in section 235F.1, sexual abuse as defined in section 709.1, or domestic abuse as defined in section 236.2, the plaintiff may seek, and the court may grant, an order requiring the defendant to receive professional counseling, in addition to any other appropriate relief or damages.

Sec. 22. Section 664A.1, subsection 2, Code 2014, is amended to read as follows:

2. "*Protective order*" means a protective order issued pursuant to chapter 232, a court order or court-approved consent agreement entered pursuant to this chapter or chapter 235F, a court order or court-approved consent agreement entered pursuant to chapter 236, including a valid foreign protective order under section 236.19, subsection 3, a temporary or permanent protective order or order to vacate the homestead under chapter 598, or an order that establishes conditions of release or is a protective order or sentencing order in a criminal prosecution arising from a domestic abuse assault under section 708.2A, or a civil injunction issued pursuant to section 915.22.

Sec. 23. Section 664A.2, subsection 2, Code 2014, is amended to read as follows:

2. A protective order issued in a civil proceeding shall be issued pursuant to chapter 232, 235F, 236, 598, or 915. Punishment for a violation of a protective order shall be imposed pursuant to section 664A.7.

Sec. 24. Section 664A.4, subsection 2, Code 2014, is amended to read as follows:

2. The clerk of the district court shall provide a notice and copy of the no-contact order to the appropriate law enforcement agencies and the twenty-four-hour dispatcher for the law enforcement agencies in the same manner as provided in section 235F.6 or 236.5, as applicable. The clerk of the district court shall provide a notice and copy of a modification or vacation of a no-contact order in the same manner.

Sec. 25. Section 664A.5, Code 2014, is amended to read as follows:

664A.5 Modification — entry of permanent no-contact order.

If a defendant is convicted of, receives a deferred judgment for, or pleads guilty to a public

offense referred to in section 664A.2, subsection 1, or is held in contempt for a violation of a no-contact order issued under section 664A.3 or for a violation of a protective order issued pursuant to chapter 232, 235F, 236, 598, or 915, the court shall either terminate or modify the temporary no-contact order issued by the magistrate. The court may enter a no-contact order or continue the no-contact order already in effect for a period of five years from the date the judgment is entered or the deferred judgment is granted, regardless of whether the defendant is placed on probation.

Sec. 26. Section 664A.7, subsections 1 and 5, Code 2014, are amended to read as follows:

1. Violation of a no-contact order issued under this chapter or a protective order issued pursuant to chapter 232, 235F, 236, or 598, including a modified no-contact order, is punishable by summary contempt proceedings.

5. Violation of a no-contact order entered for the offense or alleged offense of domestic abuse assault in violation of section 708.2A or a violation of a protective order issued pursuant to chapter 232, 235F, 236, 598, or 915 constitutes a public offense and is punishable as a simple misdemeanor. Alternatively, the court may hold a person in contempt of court for such a violation, as provided in subsection 3.

Sec. 27. Section 915.23, subsection 1, Code 2014, is amended to read as follows:

1. An employer shall not discharge an employee, or take or fail to take action regarding an employee's promotion or proposed promotion, or take action to reduce an employee's wages or benefits for actual time worked, due to the service of an employee as a witness in a criminal proceeding or as a plaintiff, defendant, or witness in a civil proceeding pursuant to chapter 235F or 236.

Sec. 28. NEW SECTION. **915.50A General rights of elder abuse victims.**

In addition to other victim rights provided in this chapter, victims of elder abuse shall have the following rights:

1. The right to file a pro se petition for relief from elder abuse in the district court, pursuant to chapter 235F.

2. The right to receive a criminal no-contact order upon a finding of probable cause, pursuant to section 664A.3.

Sec. 29. CODE EDITOR DIRECTIVE. The Code editor shall revise the subchapter VI heading under chapter 915 to read "Victims of domestic abuse, elder abuse, and human trafficking".

DIVISION III AGENCY COLLABORATION AND REPORT

Sec. 30. AGENCY COLLABORATION AND REPORT. The department on aging, department of human services, department of inspections and appeals, department of public health, and the office of the attorney general shall collaborate and provide written recommendations on strengthening Iowa's elder abuse prevention, detection, and intervention efforts. To the extent possible, the departments and the office shall also include relevant budgetary considerations including staff and system needs, in their recommendations. If the departments and the office cannot reach consensus to develop a unified recommendation, the director of each department and the attorney general shall each provide a separate written report and an explanation of the differences in the proposed recommendations. The written recommendations and reports shall be submitted to the general assembly, the governor, and the department of management on or before August 15, 2014.

Approved May 23, 2014

CHAPTER 1108**DUTIES AND RESPONSIBILITIES OF INSURANCE PRODUCERS***H.F. 398*

AN ACT relating to the duties and responsibilities of insurance producers under insurance policies or contracts.

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

Section 1. Section 522B.1, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 12A. “*Policy owner*” means a person who is identified as the legal owner of an insurance policy or contract under the terms of the insurance policy or contract, or who is otherwise vested with legal title to the insurance policy or contract through a valid assignment completed in accordance with the terms of the insurance policy or contract and is properly recorded as the legal owner of the policy or contract in the records of the insurer. “*Policy owner*” does not include a person who has a mere beneficial interest in an insurance policy or contract.

Sec. 2. Section 522B.11, subsection 7, Code 2014, is amended by adding the following new paragraphs:

NEW PARAGRAPH. c. Notwithstanding the holding in *Pitts v. Farm Bureau Life Ins. Co.*, 818 N.W.2d 91 (Iowa 2012), an insurance producer, while acting within the scope and course of the license provided for by this chapter, is not in the business of supplying information to others unless the requirements of paragraph “a” relating to expanded duties and responsibilities are met.

NEW PARAGRAPH. d. Neither an insurance producer nor an insurer has a duty to change the beneficiary of an insurance policy or contract unless clear written evidence of the policy owner’s intent to change a beneficiary of the policy or contract is presented to the insurance producer or insurer in the manner required by the policy or contract prior to the payment of any insurance benefits under the policy or contract. Such evidence shall be provided in the same manner as a claim for benefits under the policy or contract.

NEW PARAGRAPH. e. Notwithstanding the holding in *St. Malachy Roman Catholic Congregation v. Ingram*, 841 N.W.2d 338 (Iowa 2013), an insurance producer owes any duties and responsibilities referred to in this subsection only to the policy owner, the person in privity of contract with the insurance producer, and the principal in the agency relationship with the insurance producer.

Approved May 23, 2014

CHAPTER 1109**ALTERNATIVE NICOTINE AND VAPOR PRODUCTS***H.F. 2109*

AN ACT relating to vapor products and alternative nicotine products, and providing penalties.

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

Section 1. Section 453A.1, subsection 21, Code 2014, is amended to read as follows:

21. “*Retailer*” shall mean and include every person in this state who shall sell, distribute, or offer for sale for consumption or possess for the purpose of sale for consumption, cigarettes, alternative nicotine products, or vapor products irrespective of quantity or amount or the number of sales.

Sec. 2. Section 453A.1, Code 2014, is amended by adding the following new subsections:

NEW SUBSECTION. 01. “*Alternative nicotine product*” means a product, not consisting of or containing tobacco, that provides for the ingestion into the body of nicotine, whether by chewing, absorbing, dissolving, inhaling, snorting, or sniffing, or by any other means. “*Alternative nicotine product*” does not include cigarettes, tobacco products, or vapor products, or a product that is regulated as a drug or device by the United States food and drug administration under chapter V of the federal Food, Drug, and Cosmetic Act.

NEW SUBSECTION. 26A. “*Vapor product*” means any noncombustible product, which may or may not contain nicotine, that employs a heating element, power source, electronic circuit, or other electronic, chemical, or mechanical means, regardless of shape or size, that can be used to produce vapor from a solution or other substance. “*Vapor product*” includes an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device, and any cartridge or other container of a solution or other substance, which may or may not contain nicotine, that is intended to be used with or in an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device. “*Vapor product*” does not include a product regulated as a drug or device by the United States food and drug administration under chapter V of the federal Food, Drug, and Cosmetic Act.

Sec. 3. Section 453A.2, subsections 1, 2, 3, and 8, Code 2014, are amended to read as follows:

1. A person shall not sell, give, or otherwise supply any tobacco, tobacco products, alternative nicotine products, vapor products, or cigarettes to any person under eighteen years of age.

2. A person under eighteen years of age shall not smoke, use, possess, purchase, or attempt to purchase any tobacco, tobacco products, alternative nicotine products, vapor products, or cigarettes.

3. Possession of ~~cigarettes or tobacco,~~ tobacco products, alternative nicotine products, vapor products, or cigarettes by an individual under eighteen years of age does not constitute a violation under this section if the individual under eighteen years of age possesses the ~~cigarettes or tobacco,~~ tobacco products, alternative nicotine products, vapor products, or cigarettes as part of the individual’s employment and the individual is employed by a person who holds a valid permit under this chapter or who lawfully offers for sale or sells cigarettes or tobacco products.

8. a. A person shall not be guilty of a violation of this section if conduct that would otherwise constitute a violation is performed to assess compliance with ~~cigarette and tobacco,~~ tobacco products, alternative nicotine products, vapor products, or cigarette laws if any of the following applies:

(1) The compliance effort is conducted by or under the supervision of law enforcement officers.

(2) The compliance effort is conducted with the advance knowledge of law enforcement officers and reasonable measures are adopted by those conducting the effort to ensure that use of ~~cigarettes or tobacco,~~ tobacco products, alternative nicotine products, vapor products, or cigarettes by individuals under eighteen years of age does not result from participation by any individual under eighteen years of age in the compliance effort.

b. For the purposes of this subsection, “*law enforcement officer*” means a peace officer as defined in section 801.4 and includes persons designated under subsection 4 to enforce this section.

Sec. 4. Section 453A.4, subsection 1, Code 2014, is amended to read as follows:

1. If a person holding a permit under this chapter or an employee of such a permittee has a reasonable belief based on factual evidence that a driver’s license as defined in section 321.1, subsection 20A, or nonoperator’s identification card issued pursuant to section 321.190 offered by a person who wishes to purchase ~~cigarettes or tobacco,~~ tobacco products, alternative nicotine products, vapor products, or cigarettes is altered or falsified or belongs to another person, the permittee or employee may retain the driver’s license or nonoperator’s identification card. Within twenty-four hours, the card shall be delivered to the appropriate city or county law enforcement agency of the jurisdiction in which the permittee’s premises

are located, and the permittee shall file a written report of the circumstances under which the card was retained. The local law enforcement agency may investigate whether a violation of section 321.216, 321.216A, or 321.216C has occurred. If an investigation is not initiated or probable cause is not established by the local law enforcement agency, the driver's license or nonoperator's identification card shall be delivered to the person to whom it was issued. The local law enforcement agency may forward the card with the report to the state department of transportation for investigation, in which case, the state department of transportation may investigate whether a violation of section 321.216, 321.216A, or 321.216C has occurred. The state department of transportation shall return the card to the person to whom it was issued if an investigation is not initiated or probable cause is not established.

Sec. 5. Section 453A.5, subsection 1, Code 2014, is amended to read as follows:

1. The alcoholic beverages division of the department of commerce shall develop a tobacco compliance employee training program not to exceed two hours in length for employees and prospective employees of retailers, as defined in sections 453A.1 and 453A.42, to inform the employees about state and federal laws and regulations regarding the sale of cigarettes and tobacco, tobacco products, alternative nicotine products, vapor products, and cigarettes to persons under eighteen years of age and compliance with and the importance of laws regarding the sale of cigarettes and tobacco, tobacco products, alternative nicotine products, vapor products, and cigarettes to persons under eighteen years of age.

Sec. 6. Section 453A.13, subsection 1, Code 2014, is amended to read as follows:

1. *Permits required.* Every distributor, wholesaler, cigarette vendor, and retailer, now engaged or who desires to become engaged in the sale or use of cigarettes, upon which a tax is required to be paid, and every retailer now engaged or who desires to become engaged in selling, offering for sale, or distributing alternative nicotine products or vapor products shall obtain a state or retail cigarette permit as a distributor, wholesaler, cigarette vendor, or retailer, as the case may be.

Sec. 7. Section 453A.13, subsections 6, 9, and 10, Code 2014, are amended to read as follows:

6. *No sales without permit.* ~~No~~ A distributor, wholesaler, cigarette vendor, or retailer shall not sell any cigarettes, alternative nicotine products, or vapor products until such application has been filed and the fee prescribed paid for a permit and until such permit is obtained and only while such permit is unrevoked and unexpired.

9. *Permit — form and contents.* Each permit issued shall describe clearly the place of business for which it is issued, shall be nonassignable, consecutively numbered, designating the kind of permit, and shall authorize the sale of cigarettes, alternative nicotine products, or vapor products in this state subject to the limitations and restrictions herein contained. The retail permits shall be upon forms furnished by the department or on forms made available or approved by the department.

10. *Permit displayed.* The permit shall, at all times, be publicly displayed by the distributor, wholesaler, or retailer at the place of business so as to be easily seen by the public and the persons authorized to inspect the place of business. The proprietor or keeper of any building or place where cigarettes ~~and other~~, alternative nicotine products, vapor products, or tobacco products are kept for sale, or with intent to sell, shall upon request of any agent of the department or any peace officer exhibit the permit. A refusal or failure to exhibit the permit is prima facie evidence that the cigarettes, alternative nicotine products, vapor products, tobacco, or other tobacco products are kept for sale or with intent to sell in violation of this division.

Sec. 8. Section 453A.36, subsections 6, 7, and 11, Code 2014, are amended to read as follows:

6. Any sales of ~~cigarettes or tobacco, tobacco products, alternative nicotine products, vapor products or cigarettes~~ made through a cigarette vending machine are subject to rules and penalties relative to retail sales of cigarettes and tobacco, tobacco products, alternative nicotine products, vapor products and cigarettes provided for in this chapter. Cigarettes shall not be sold through any cigarette vending machine unless the cigarettes have been

properly stamped or metered as provided by this division, and in case of violation of this provision, the permit of the dealer authorizing retail sales of cigarettes shall be revoked. Payment of the permit fee as provided in section 453A.13 authorizes a cigarette vendor to sell cigarettes or tobacco, tobacco products, alternative nicotine products, vapor products and cigarettes through vending machines. However, cigarettes or tobacco, tobacco products, alternative nicotine products, vapor products and cigarettes shall not be sold through a vending machine unless the vending machine is located in a place where the retailer ensures that no person younger than eighteen years of age is present or permitted to enter at any time. Cigarettes or Tobacco, tobacco products, alternative nicotine products, vapor products and cigarettes shall not be sold through any cigarette vending machine if such products are placed together with any nontobacco product, other than matches, in the cigarette vending machine. This section does not require a retail permit holder to buy a cigarette vendor's permit if the retail permit holder is in fact the owner of the cigarette vending machines and the machines are operated in the location described in the retail permit.

7. *a.* It shall be unlawful for a person other than a ~~holder of a retailer as defined in section 453A.1 or 453A.42~~ who holds a valid retail permit, as applicable, to sell tobacco, tobacco products, alternative nicotine products, vapor products, or cigarettes at retail.

b. ~~No A~~ state permit holder shall not sell or distribute cigarettes at wholesale to any person in the state of Iowa who does not hold a permit authorizing the retail sale of cigarettes or who does not hold a state permit as a manufacturer, distributing agent, wholesaler, or distributor.

11. Violation of this section by the holder of a retailer's, distributor's, wholesaler's or manufacturer's permit shall be grounds for the revocation of such permit.

Sec. 9. Section 453A.36A, subsection 1, Code 2014, is amended to read as follows:

1. ~~Beginning January 1, 1999, except~~ Except as provided in section 453A.36, subsection 6, a retailer shall not sell or offer for sale cigarettes or tobacco, tobacco products, in a quantity of less than a carton, alternative nicotine products, vapor products, or cigarettes through the use of a self-service display.

Sec. 10. Section 453A.39, Code 2014, is amended to read as follows:

453A.39 Tobacco product, tobacco products, alternative nicotine products, vapor products, and cigarette samples — restrictions — administration.

1. A manufacturer, distributor, wholesaler, retailer, or distributing agent, or agent thereof, shall not give away cigarettes or tobacco products at any time in connection with the manufacturer's, distributor's, wholesaler's, retailer's, or distributing agent's business or for promotion of the business or product, except as provided in subsection 2.

2. *a.* All cigarette samples shall be shipped only to a distributor that has a permit to stamp cigarettes or little cigars with Iowa tax. All cigarette samples must have a cigarette stamp. The manufacturer shipping samples under this section shall send an affidavit to the director stating the shipment information, including the date shipped, quantity, and to whom the samples were shipped. The distributor receiving the shipment shall send an affidavit to the director stating the shipment information, including the date shipped, quantity, and from whom the samples were shipped. These affidavits shall be duly notarized and submitted to the director at the time of shipment and receipt of the samples. The distributor shall pay the tax on samples by separate remittance along with the affidavit.

b. A manufacturer, distributor, wholesaler, retailer, or distributing agent or agent thereof shall not give away any cigarettes or tobacco, tobacco products, alternative nicotine products, vapor products, or cigarettes to any person under eighteen years of age, or within five hundred feet of any playground, school, high school, or other facility when such facility is being used primarily by persons under age eighteen for recreational, educational, or other purposes.

c. Proof of age shall be required if a reasonable person could conclude on the basis of outward appearance that a prospective recipient of a sample may be under eighteen years of age.

Sec. 11. Section 453A.42, subsection 10, Code 2014, is amended to read as follows:

10. "Retailer" means any person engaged in the business of selling tobacco, tobacco products, alternative nicotine products, or vapor products to ultimate consumers.

Sec. 12. Section 453A.47A, subsections 1, 2, 4, 5, and 10, Code 2014, are amended to read as follows:

1. *Permits required.* A person shall not engage in the business of a retailer of tobacco, tobacco products, alternative nicotine products, or vapor products at any place of business without first having received a permit as a ~~tobacco products~~ retailer.

2. *No sales without permit.* A retailer shall not sell any tobacco, tobacco products, alternative nicotine products, or vapor products, until an application has been filed and the fee prescribed paid for a permit and until such permit is obtained and only while such permit is not suspended, unrevoked, or unexpired.

4. *Retailer — cigarettes and tobacco, tobacco products, alternative nicotine products, and vapor products.* A retailer, as defined in section 453A.1, who holds a permit under division I of this chapter is not required to also obtain a retail permit under this division. However, if a retailer, as defined in section 453A.1, only holds a permit under division I of this chapter and that permit is suspended, revoked, or expired, the retailer shall not sell any ~~cigarettes or tobacco, tobacco products, alternative nicotine products, or vapor products~~, during the time which the permit is suspended, revoked, or expired.

5. *Separate permit.* A separate retail permit shall be required of a distributor or subjobber if the distributor or subjobber sells tobacco, tobacco products, alternative nicotine products, or vapor products at retail.

10. *Records and reports of retailers.*

a. The director shall prescribe the forms necessary for the efficient administration of this section and may require uniform books and records to be used and kept by each retailer or other person as deemed necessary.

b. Every retailer shall, when requested by the department, make additional reports as the department deems necessary and proper and shall at the request of the department furnish full and complete information pertaining to any transaction of the retailer involving the purchase or sale or use of tobacco, tobacco products, alternative nicotine products, or vapor products.

Sec. 13. Section 805.8C, subsection 3, Code 2014, is amended to read as follows:

3. ~~Smoking violations~~ *Violations related to smoking, tobacco, tobacco products, alternative nicotine products, vapor products, and cigarettes.*

a. For violations described in section 142D.9, subsection 1, the scheduled fine is fifty dollars, and is a civil penalty, and the criminal penalty surcharge under section 911.1 shall not be added to the penalty, and the court costs pursuant to section 805.9, subsection 6, shall not be imposed. If the civil penalty assessed for a violation described in section 142D.9, subsection 1, is not paid in a timely manner, a citation shall be issued for the violation in the manner provided in section 804.1. However, a person under age eighteen shall not be detained in a secure facility for failure to pay the civil penalty. The complainant shall not be charged a filing fee.

b. For violations of section 453A.2, subsection 1, by an employee of a retailer, the scheduled fine is as follows:

(1) If the violation is a first offense, the scheduled fine is one hundred dollars.

(2) If the violation is a second offense, the scheduled fine is two hundred fifty dollars.

(3) If the violation is a third or subsequent offense, the scheduled fine is five hundred dollars.

c. For violations of section 453A.2, subsection 2, the scheduled fine is as follows and is a civil penalty, and the criminal penalty surcharge under section 911.1 shall not be added to the penalty, and the court costs pursuant to section 805.9, subsection 6, shall not be imposed:

(1) If the violation is a first offense, the scheduled fine is fifty dollars.

(2) If the violation is a second offense, the scheduled fine is one hundred dollars.

(3) If the violation is a third or subsequent offense, the scheduled fine is two hundred fifty dollars.

Sec. 14. APPLICATION TO EXISTING PRODUCTS. Nothing in this Act shall be construed to prohibit the department of revenue from collecting taxes imposed on cigarettes or tobacco products subject to taxation under chapter 453A prior to July 1, 2014.

Sec. 15. CODE EDITOR DIRECTIVE. The Code editor shall modify the title of chapter 453A to read "Cigarette and Tobacco Taxes and Regulation of Alternative Nicotine Products and Vapor Products".

Approved May 23, 2014

CHAPTER 1110

VEHICLE REGISTRATION CREDITS AND FEES, RENTAL VEHICLE TAX, AND LEVEE AND DRAINAGE DISTRICTS

H.F. 2273

AN ACT relating to certain state and local government activities related to vehicle registration, taxation of rental vehicles, and levee and drainage districts.

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

DIVISION I

VEHICLE REGISTRATION CREDIT

Section 1. Section 321.46, subsection 3, unnumbered paragraph 1, Code 2014, is amended to read as follows:

The applicant shall be entitled to a credit for that portion of the annual registration fee of the vehicle sold, traded, transferred, or junked which had not expired prior to the transfer of ownership of the vehicle. The annual registration fee for the new registration for the vehicle acquired shall be reduced by the amount of the credit. The credit shall be computed on the basis of the number of months remaining in the registration year, rounded to the nearest whole dollar. The credit shall be subject to the following limitations:

Sec. 2. Section 321.46, subsection 3, paragraphs a and b, Code 2014, are amended to read as follows:

a. The credit shall be claimed within six months from the date the vehicle for which credit is granted was sold, traded, transferred, or junked. After six months, all credits shall be disallowed.

b. Any credit granted to the owner of a vehicle which has been sold, traded, transferred, or junked may only be claimed by that person toward the annual registration fee for another vehicle purchased and the credit may not be sold, transferred, or assigned to any other person.

DIVISION II

VEHICLE REGISTRATION FEES AND RENTAL TAXATION

Sec. 3. Section 321.105A, subsection 2, paragraph c, subparagraph (6), Code 2014, is amended to read as follows:

(6) Vehicles, excluding motorcycles and motorized bicycles, subject to registration in any state when purchased for rental or registered and titled by a motor vehicle dealer licensed pursuant to chapter 322 for rental use, and held for rental for a period of one hundred twenty days or more and actually rented for periods of sixty days or less by a person regularly engaged in the business of renting vehicles, including but not limited to motor vehicle dealers licensed pursuant to chapter 322 who rent automobiles to users, if the rental of the vehicles is subject to taxation under section 423.2 or chapter 423C.

Sec. 4. Section 423.2, subsection 6, paragraph a, Code 2014, is amended to read as follows:

a. The sales price of any of the following enumerated services is subject to the tax imposed by subsection 5: alteration and garment repair; armored car; vehicle repair; battery, tire, and allied; investment counseling; service charges of all financial institutions; barber and beauty; boat repair; vehicle wash and wax; campgrounds; carpentry; roof, shingle, and glass repair; dance schools and dance studios; dating services; dry cleaning, pressing, dyeing, and laundering; electrical and electronic repair and installation; excavating and grading; farm implement repair of all kinds; flying service; furniture, rug, carpet, and upholstery repair and cleaning; fur storage and repair; golf and country clubs and all commercial recreation; gun and camera repair; house and building moving; household appliance, television, and radio repair; janitorial and building maintenance or cleaning; jewelry and watch repair; lawn care, landscaping, and tree trimming and removal; limousine service, including driver; machine operator; machine repair of all kinds; motor repair; motorcycle, scooter, and bicycle repair; oilers and lubricators; office and business machine repair; painting, papering, and interior decorating; parking facilities; pay television; pet grooming; pipe fitting and plumbing; wood preparation; executive search agencies; private employment agencies, excluding services for placing a person in employment where the principal place of employment of that person is to be located outside of the state; reflexology; security and detective services, excluding private security and detective services furnished by a peace officer with the knowledge and consent of the chief executive officer of the peace officer's law enforcement agency; sewage services for nonresidential commercial operations; sewing and stitching; shoe repair and shoeshine; sign construction and installation; storage of household goods, mini-storage, and warehousing of raw agricultural products; swimming pool cleaning and maintenance; tanning beds or salons; taxidermy services; telephone answering service; test laboratories, including mobile testing laboratories and field testing by testing laboratories, and excluding tests on humans or animals; termite, bug, roach, and pest eradicators; tin and sheet metal repair; transportation service consisting of the rental of recreational vehicles or recreational boats, or the rental of motor vehicles subject to registration which are registered for a gross weight of thirteen tons or less for a period of sixty days or less, or the rental of aircraft for a period of sixty days or less; Turkish baths, massage, and reducing salons, excluding services provided by massage therapists licensed under chapter 152C; water conditioning and softening; weighing; welding; well drilling; wrapping, packing, and packaging of merchandise other than processed meat, fish, fowl, and vegetables; wrecking service; wrecker and towing.

DIVISION III LEVEE AND DRAINAGE DISTRICTS

Sec. 5. Section 331.552, subsection 35, Code 2014, is amended to read as follows:

35. a. Destroy special assessment records required by section 445.11 within the county system after ten years have elapsed from the end of the fiscal year in which the special assessment was paid in full. The county treasurer shall also destroy the resolution of necessity, plat, and schedule of assessments required by section 384.51 after ten years have elapsed from the end of the fiscal year in which the entire schedule was paid in full. This subsection applies to documents described in this subsection that are in existence before, on, or after July 1, 2003.

b. Destroy assessment records required by chapter 468 within the county system after ten years have elapsed from the end of the fiscal year in which the assessment was paid in full. The county treasurer shall also destroy the accompanying documents including any resolutions, plats, or schedule of assessments after ten years have elapsed from the end of the fiscal year in which the entire schedule was paid in full. This subsection applies to documents described in this subsection that are in existence before, on, or after July 1, 2014.¹

Sec. 6. Section 468.50, Code 2014, is amended to read as follows:

468.50 Levy — interest.

¹ See chapter 1141, §20 herein

When the board has finally determined the matter of assessments of benefits and apportionment, the board shall levy the assessments as fixed by it upon the lands within the district, but an assessment on a tract, parcel, or lot within the district which is computed at less than five dollars shall be fixed at the sum of five dollars. All assessments shall be levied at that time as a tax and shall bear interest at a rate determined by the board notwithstanding chapter 74A from that date, payable annually, except as provided as to ~~cash~~ payments within a specified time.

Sec. 7. Section 468.82, subsection 1, Code 2014, is amended by striking the subsection.

Sec. 8. Section 468.82, subsection 2, Code 2014, is amended to read as follows:

2. The board, at the time of making the levy, shall fix a time within which all assessments in excess of one hundred dollars may be paid ~~in cash~~, and before any bonds are issued, publish notice in an official newspaper in the county where the district is located, of such time. After the expiration of such time, no assessments may be paid except in the manner and at the times fixed by the board in the resolution authorizing the issue of the bonds.

Sec. 9. Section 468.544, Code 2014, is amended to read as follows:

468.544 Requirements of notice.

Said notice shall be directed to each person whose name appears upon the transfer books in the auditor's office as owner of lands within said drainage district upon which said drainage assessments are unpaid, naming the owner, and also to the person or persons in actual occupancy of any of said tracts of land without naming them, and shall state the amount of unpaid assessments upon each forty-acre tract of land or less, and that all of said unpaid assessments, installment or installments thereof as proposed to be extended, may be paid ~~in cash~~ on or before the time fixed for said hearing, and that after the expiration of such time no assessments may be paid except in the manner and at the times fixed by the board in the resolution authorizing the issuance of said drainage refunding bonds.

Approved May 23, 2014

CHAPTER 1111

UNMANNED AERIAL VEHICLES

H.F. 2289

AN ACT relating to the regulation and use of unmanned aerial vehicles.

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

Section 1. NEW SECTION. **321.492B Use of unmanned aerial vehicle — prohibition — traffic law enforcement.**

The state or a political subdivision of the state shall not use an unmanned aerial vehicle for traffic law enforcement.

Sec. 2. NEW SECTION. **808.15 Unmanned aerial vehicle — information — admissibility.**

Information obtained as a result of the use of an unmanned aerial vehicle is not admissible as evidence in a criminal or civil proceeding, unless the information is obtained pursuant to the authority of a search warrant, or unless the information is otherwise obtained in a manner that is consistent with state and federal law.

Sec. 3. UNMANNED AERIAL VEHICLE — REPORT. The department of public safety, in consultation with the attorney general, state and local agencies, and other interested organizations, including but not limited to organizations with expertise in unmanned aerial vehicle technology, shall examine whether the Iowa criminal code should be modified to regulate the use of unmanned aerial vehicles, shall develop model guidelines for the use of unmanned aerial vehicles, and shall report such guidelines to the general assembly no later than December 31, 2014.

Approved May 23, 2014

CHAPTER 1112

BEGINNING FARMER TAX CREDIT PROGRAM — MISCELLANEOUS CHANGES

H.F. 2454

AN ACT relating to the beginning farmer tax credit program, including the agricultural assets transfer tax credit and the custom farming contract tax credit, by extending the carryforward period, and including effective date and retroactive applicability provisions.

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

DIVISION I

PAST VERSIONS OF THE AGRICULTURAL ASSETS TRANSFER TAX CREDIT

Section 1. APPLICABILITY OF CARRYFORWARD PROVISIONS.

1. This section shall apply, notwithstanding any of the following:

a. The five-year carryforward period during which a taxpayer may claim a tax credit in excess of the taxpayer's liability as provided in section 175.37, as enacted in 2006 Iowa Acts, chapter 1161, including any subsequent amendments to that section.

b. The directive to strike future amendments to section 175.37, as provided in 2013 Iowa Acts, chapter 125, section 25, subsection 3.

c. The repeal of section 175.37 as provided in 2014 Iowa Acts, Senate File 2328,¹ section 112, if enacted.

2. For any tax year commencing in calendar years 2008 through 2012, a tax credit that could have been first issued, awarded, or allowed and claimed under section 175.37, as that section applied when the tax credit could have been first claimed, and which is in excess of the taxpayer's liability, may be credited to the tax liability of that taxpayer for ten tax years following the tax year for which the taxpayer could have first claimed the tax credit, or until depleted, whichever is earlier.

3. The carryforward provisions of this section shall continue to be effective until no longer applicable, including by application to tax years beginning on or after January 1, 2018.

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

Sec. 3. RETROACTIVE APPLICABILITY. This division of this Act applies retroactively to January 1, 2008, for tax years beginning on or after that date.

¹ Chapter 1080 herein

DIVISION II
CURRENT VERSION OF THE AGRICULTURAL ASSETS TRANSFER TAX CREDIT

Sec. 4. Section 175.37, subsection 6, Code 2014, is amended to read as follows:

6. A tax credit in excess of the taxpayer's liability for the tax year may be credited to the tax liability for the following five ten tax years or until depleted, whichever is earlier. A tax credit shall not be carried back to a tax year prior to the tax year in which the taxpayer redeems the tax credit. A tax credit shall not be transferable to any other person other than the taxpayer's estate or trust upon the taxpayer's death.

Sec. 5. APPLICABILITY OF CARRYFORWARD PROVISIONS.

1. This section shall apply, notwithstanding any of the following:

a. The five-year carryforward period during which a taxpayer may claim a tax credit in excess of the taxpayer's liability as provided in section 175.37, subsection 7, Code 2013.

b. The directive to strike future amendments to section 175.37, as provided in 2013 Iowa Acts, chapter 125, section 25, subsection 3.

c. The repeal of section 175.37 as provided in 2014 Iowa Acts, Senate File 2328,² section 112, if enacted.

2. For any tax year commencing in calendar year 2013 or 2014, a tax credit that could have been or could be first issued, awarded, or allowed and claimed under section 175.37, as that section applies when the tax credit could have been or is first claimed, and in excess of the taxpayer's liability, may be credited to the tax liability of that taxpayer for ten tax years following the tax year for which the taxpayer could have first claimed or could first claim the tax credit, or until depleted, whichever is earlier.

3. a. For any tax year commencing in calendar years 2015 through 2017, a tax credit that is first issued, awarded, or allowed and claimed under section 175.37, as that section applies when the tax credit is first claimed, and in excess of the taxpayer's liability, may be credited to the tax liability of that taxpayer for ten tax years following the tax year that the taxpayer first claims the tax credit, or until depleted, whichever is earlier.

b. Paragraph "a" does not apply if 2014 Iowa Acts, Senate File 2328,³ is enacted.

4. The carryforward provisions of this section shall continue to be effective until no longer applicable, including by application to tax years beginning on or after January 1, 2018.

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

Sec. 7. RETROACTIVE APPLICABILITY. This division of this Act applies retroactively to January 1, 2013, for tax years beginning on or after that date.

DIVISION III
CONDITIONAL FUTURE VERSION OF THE AGRICULTURAL ASSETS TRANSFER TAX
CREDIT — 2015 CODE

Sec. 8. Section 16.80, subsection 6, if enacted in 2014 Iowa Acts, Senate File 2328,⁴ section 60, is amended to read as follows:

6. A tax credit in excess of the taxpayer's liability for the tax year may be credited to the tax liability for the following five ten tax years or until depleted, whichever is earlier. A tax credit shall not be carried back to a tax year prior to the tax year in which the taxpayer redeems the tax credit. A tax credit shall not be transferable to any other person other than the taxpayer's estate or trust upon the taxpayer's death.

Sec. 9. APPLICABILITY OF CARRYFORWARD PROVISIONS.

1. This section shall apply, notwithstanding the amendment to section 16.80 as provided in 2014 Iowa Acts, Senate File 2328,⁵ section 122, if enacted.

² Chapter 1080 herein

³ Chapter 1080 herein

⁴ Chapter 1080 herein

⁵ Chapter 1080 herein

2. For any tax year commencing in calendar years 2015 through 2017, a tax credit that is first issued, awarded, or allowed and claimed under section 16.80, as that section applies when the tax credit is first claimed, and in excess of the taxpayer's liability, may be credited to the tax liability of that taxpayer for ten tax years following the tax year that the taxpayer first claims the tax credit, or until depleted, whichever is earlier.

3. The carryforward provisions of this section shall continue to be effective until no longer applicable, including by application to tax years beginning on or after January 1, 2018.

Sec. 10. EFFECTIVE DATE — CONDITION. This division of this Act takes effect January 1, 2015, only if 2014 Iowa Acts, Senate File 2328⁶ is enacted.

DIVISION IV

FIRST CONDITIONAL FUTURE VERSION OF THE AGRICULTURAL ASSETS TRANSFER TAX CREDIT — 2018 CODE

Sec. 11. APPLICABILITY OF CARRYFORWARD PROVISIONS. Upon the repeal of amendments to section 175.37, as enacted in 2013 Iowa Acts, chapter 125, section 25, the following shall apply: Section 175.37, subsection 7, Code 2013, is amended by striking the words "five years" and inserting in lieu thereof the words "ten tax years".

Sec. 12. EFFECTIVE DATE — CONDITION. This division of this Act takes effect January 1, 2018, only if 2014 Iowa Acts, Senate File 2328,⁷ is not enacted.

Sec. 13. APPLICABILITY. This division of this Act applies to tax years beginning on and after January 1, 2018.

DIVISION V

SECOND CONDITIONAL FUTURE VERSION OF THE AGRICULTURAL ASSETS TRANSFER TAX CREDIT — 2018 CODE

Sec. 14. Section 16.80, subsection 7, as amended by 2014 Iowa Acts, Senate File 2328,⁸ section 122, if enacted, is amended to read as follows:

7. A tax credit in excess of the taxpayer's liability for the tax year may be credited to the tax liability for the following ~~five~~ ten tax years or until depleted, whichever is earlier. A tax credit shall not be carried back to a tax year prior to the tax year in which the taxpayer redeems the tax credit. A tax credit shall not be transferable to any other person other than the taxpayer's estate or trust upon the taxpayer's death.

Sec. 15. EFFECTIVE DATE — CONDITION. This division of this Act takes effect January 1, 2018, only if 2014 Iowa Acts, Senate File 2328,⁹ is enacted.

Sec. 16. APPLICABILITY. This division of this Act applies to tax years beginning on or after January 1, 2018.

DIVISION VI

CURRENT VERSION OF THE CUSTOM CONTRACT TAX CREDIT

Sec. 17. Section 175.38, subsection 9, Code 2014, is amended to read as follows:

9. A custom farming contract tax credit in excess of the taxpayer's liability for the tax year may be credited to the tax liability for the following ~~five~~ ten tax years or until depleted, whichever is earlier. A tax credit shall not be carried back to a tax year prior to the tax year in which the taxpayer redeems the tax credit. A tax credit shall not be transferable to any other person other than the taxpayer's estate or trust upon the taxpayer's death.

Sec. 18. APPLICABILITY OF CARRYFORWARD PROVISIONS.

⁶ Chapter 1080 herein

⁷ Chapter 1080 herein

⁸ Chapter 1080 herein

⁹ Chapter 1080 herein

1. This section shall apply, notwithstanding any of the following:
 - a. The five-year carryforward period during which a taxpayer may claim a tax credit in excess of the taxpayer's liability as provided in section 175.38, subsection 9, Code 2014.
 - b. The repeal of section 175.38, as provided in 2013 Iowa Acts, chapter 125, section 25, subsection 2.
 - c. The directive to strike future amendments to section 175.38, as provided in 2013 Iowa Acts, chapter 125, section 25, subsection 3.
 - d. The repeal of section 175.38, as provided in 2014 Iowa Acts, Senate File 2328,¹⁰ section 112, if enacted.
2. For any tax year commencing in calendar year 2013 or 2014, a tax credit that could have been or could be first issued, awarded, or allowed and claimed under section 175.38, as that section applies when the tax credit could have been or could be first claimed, and in excess of the taxpayer's liability, may be credited to the tax liability of that taxpayer for ten tax years following the tax year for which the taxpayer first claimed or could first claim the tax credit, or until depleted, whichever is earlier.
3. a. For any tax year commencing in calendar years 2015 through 2017, a tax credit that is first issued, awarded, or allowed and claimed under section 175.38, as that section applies when the tax credit is first claimed, and in excess of the taxpayer's liability, may be credited to the tax liability of that taxpayer for ten tax years following the tax year for which the taxpayer first claims the tax credit, or until depleted, whichever is earlier.
 - b. Paragraph "a" does not apply if 2014 Iowa Acts, Senate File 2328,¹¹ is enacted.
4. The carryforward provisions of this section shall continue to be effective until no longer applicable, including by application to tax years beginning on or after January 1, 2018.

Sec. 19. EFFECTIVE UPON ENACTMENT. This division of this Act, being deemed of immediate importance, takes effect upon enactment.

Sec. 20. RETROACTIVE APPLICABILITY. This division of this Act applies retroactively to January 1, 2013, for tax years beginning on or after that date.

DIVISION VII
CONDITIONAL FUTURE VERSION OF THE CUSTOM CONTRACT TAX
CREDIT — 2015 CODE

Sec. 21. Section 16.81, subsection 9, if enacted in 2014 Iowa Acts, Senate File 2328,¹² section 61, is amended to read as follows:

9. A custom farming contract tax credit in excess of the taxpayer's liability for the tax year may be credited to the tax liability for the following ~~five~~ ten tax years or until depleted, whichever is earlier. A tax credit shall not be carried back to a tax year prior to the tax year in which the taxpayer redeems the tax credit. A tax credit shall not be transferable to any other person other than the taxpayer's estate or trust upon the taxpayer's death.

Sec. 22. APPLICABILITY OF CARRYFORWARD PROVISIONS.

1. This section shall apply, notwithstanding the repeal of section 16.81 as provided in 2014 Iowa Acts, Senate File 2328,¹³ section 120, if enacted.

2. For any tax year commencing in calendar years 2015 through 2017, a tax credit that is first issued, awarded, or allowed and claimed under section 16.81, as that section applies when the tax credit is first claimed, and in excess of the taxpayer's liability, may be credited to the tax liability of that taxpayer for ten tax years following the tax year for which the taxpayer first claims the tax credit, or until depleted, whichever is earlier.

3. The carryforward provisions of this section shall continue to be effective until no longer applicable, including by application to tax years beginning on or after January 1, 2018.

¹⁰ Chapter 1080 herein

¹¹ Chapter 1080 herein

¹² Chapter 1080 herein

¹³ Chapter 1080 herein

Sec. 23. EFFECTIVE DATE — CONDITION. This division of this Act takes effect January 1, 2015, only if 2014 Iowa Acts, Senate File 2328,¹⁴ is enacted.

Sec. 24. APPLICABILITY. This division of this Act applies to tax years beginning on and after January 1, 2015.

Approved May 23, 2014

CHAPTER 1113
INCOME TAX CREDIT FOR ADOPTION EXPENSES
H.F. 2468

AN ACT creating an individual income tax credit for qualified adoption expenses paid or incurred in connection with certain adoptions and including retroactive applicability provisions.

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

Section 1. **NEW SECTION. 422.12A Adoption tax credit.**

1. For purposes of this section, unless the context otherwise requires:

a. “Adoption” means the permanent placement in this state of a child by the department of human services, by a licensed agency under chapter 238, by an agency that meets the provisions of the interstate compact in section 232.158, or by a person making an independent placement according to the provisions of chapter 600.

b. “Child” means an individual who is under the age of eighteen years.

c. “Qualified adoption expenses” means unreimbursed expenses paid or incurred in connection with the adoption of a child, including medical and hospital expenses of the biological mother which are incident to the child’s birth, welfare agency fees, legal fees, and all other fees and costs which relate to the adoption of a child. “Qualified adoption expenses” does not include expenses paid or incurred in violation of state or federal law.

2. The taxes imposed under this division, less the credits allowed under section 422.12, shall be reduced by an adoption tax credit equal to the amount of qualified adoption expenses paid or incurred by the taxpayer during the tax year in connection with the adoption of a child by the taxpayer, not to exceed two thousand five hundred dollars per adoption.

3. Any credit in excess of the tax liability is refundable. In lieu of claiming a refund, the taxpayer may elect to have the overpayment shown on the taxpayer’s final, completed return credited to the tax liability for the following tax year.

4. The department of revenue and the department of human services shall each adopt rules to jointly administer this section.

Sec. 2. Section 422.9, subsection 2, paragraph c, Code 2014, is amended to read as follows:

c. Add the amount by which expenses paid or incurred in connection with the adoption of a child by the taxpayer exceed three percent of the net income of the taxpayer, or of the taxpayer and spouse in the case of a joint return. The expenses may include medical and hospital expenses of the biological mother which are incident to the child’s birth and are paid by the taxpayer, welfare agency fees, legal fees, and all other fees and costs relating to the adoption of a child if the child is placed by a child-placing agency licensed under chapter 238 or by a person making an independent placement according to the provisions of chapter 600. If the taxpayer claims an adoption tax credit under section 422.12A, the taxpayer shall recompute for purposes of this subsection the amount of the deduction by excluding the

¹⁴ Chapter 1080 herein

amount of qualified adoption expenses, as defined in section 422.12A, used in computing the adoption tax credit.

Sec. 3. RETROACTIVE APPLICABILITY. This Act applies retroactively to January 1, 2014, for tax years beginning on or after that date.

Approved May 23, 2014

CHAPTER 1114

SEXUAL EXPLOITATION — PERSONS ISSUED COACHING AUTHORIZATION

H.F. 2474

AN ACT expanding the criminal offense of and related penalties for sexual exploitation to include persons issued a school coaching authorization, and including effective date provisions.

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

Section 1. Section 709.15, subsection 1, paragraph f, Code 2014, is amended to read as follows:

f. “*School employee*” means a practitioner as defined in section 272.1 or a person issued a coaching authorization under section 272.31, subsection 1.

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

Approved May 23, 2014

CHAPTER 1115

UNIFIED LAW ENFORCEMENT DISTRICT FUNDING

H.F. 2476

AN ACT relating to funding of unified law enforcement districts, and including effective date and applicability provisions.

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

Section 1. Section 28E.23, subsection 1, Code 2014, is amended to read as follows:

1. The public safety commission, on or before January 10 of each year, shall make an estimate of the total amount of revenue deemed necessary for operation of the district and, in conjunction with the county board of supervisors and city councils in the district, determine the amounts which will be contributed by the county and by each city in the district from its general fund which are based upon an average of revenues raised for law enforcement purposes in the county or city for the three previous years. As an alternative to computing average revenues raised for law enforcement purposes for the three previous years, a public safety commission, in conjunction with the county board of supervisors and city councils in the district, may calculate the average by using the amounts budgeted for the three previous fiscal years. The average of the amounts budgeted for the three previous fiscal years may be adjusted by a percentage not to exceed the percentage increase in the consumer price index

for all urban consumers for the last available twelve-month period published in the federal register by the federal department of labor, bureau of labor statistics.

Sec. 2. Section 28E.23, subsection 2, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. c. Any other method agreed to by each city and county member of the district. The public safety commission shall compute the amount of revenue deemed necessary for the operation of the district and the amounts to be contributed by the county and by each city in the district based upon such agreement. The computation of revenue under this paragraph shall be certified, deposited, and otherwise treated the same as an average of revenues under section 28E.24 for all purposes, including determining the source of additional revenues needed for unified law enforcement services. If the method of funding allowed in this paragraph is used, any requirement relating to average revenues raised for law enforcement purposes for the three previous years in this section, section 28E.22, subsection 4, or section 28E.24, shall not apply.

Sec. 3. EFFECTIVE UPON ENACTMENT. This Act, being deemed of immediate importance, takes effect upon enactment.

Sec. 4. APPLICABILITY. The following provision or provisions of this Act apply to fiscal years beginning on or after July 1, 2014:

1. The section of this Act amending section 28E.23, subsection 1.
2. The section of this Act amending section 28E.23, subsection 2.

Approved May 23, 2014

CHAPTER 1116

VETERANS, MILITARY SERVICE MEMBERS, AND SURVIVOR BENEFICIARIES

S.F. 303

AN ACT relating to veterans, military service members, and certain survivor beneficiaries and including effective date and retroactive applicability provisions.

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

DIVISION I RETIREMENT PAY TAX EXEMPTION

Section 1. Section 422.5, subsection 3, paragraph a, Code 2014, is amended to read as follows:

a. The tax shall not be imposed on a resident or nonresident whose net income, as defined in section 422.7, is thirteen thousand five hundred dollars or less in the case of married persons filing jointly or filing separately on a combined return, heads of household, and surviving spouses or nine thousand dollars or less in the case of all other persons; but in the event that the payment of tax under this division would reduce the net income to less than thirteen thousand five hundred dollars or nine thousand dollars as applicable, then the tax shall be reduced to that amount which would result in allowing the taxpayer to retain a net income of thirteen thousand five hundred dollars or nine thousand dollars as applicable. The preceding sentence does not apply to estates or trusts. For the purpose of this subsection, the entire net income, including any part of the net income not allocated to Iowa, shall be taken into account. For purposes of this subsection, net income includes all amounts of pensions or other retirement income, except for military retirement pay excluded under section 422.7, subsection 31A, paragraph "a", or section 422.7, subsection 31B, paragraph "a", received from

any source which is not taxable under this division as a result of the government pension exclusions in section 422.7, or any other state law. If the combined net income of a husband and wife exceeds thirteen thousand five hundred dollars, neither of them shall receive the benefit of this subsection, and it is immaterial whether they file a joint return or separate returns. However, if a husband and wife file separate returns and have a combined net income of thirteen thousand five hundred dollars or less, neither spouse shall receive the benefit of this paragraph, if one spouse has a net operating loss and elects to carry back or carry forward the loss as provided in section 422.9, subsection 3. A person who is claimed as a dependent by another person as defined in section 422.12 shall not receive the benefit of this subsection if the person claiming the dependent has net income exceeding thirteen thousand five hundred dollars or nine thousand dollars as applicable or the person claiming the dependent and the person's spouse have combined net income exceeding thirteen thousand five hundred dollars or nine thousand dollars as applicable.

Sec. 2. Section 422.5, subsection 3B, paragraph a, Code 2014, is amended to read as follows:

a. The tax shall not be imposed on a resident or nonresident who is at least sixty-five years old on December 31 of the tax year and whose net income, as defined in section 422.7, is thirty-two thousand dollars or less in the case of married persons filing jointly or filing separately on a combined return, heads of household, and surviving spouses or twenty-four thousand dollars or less in the case of all other persons; but in the event that the payment of tax under this division would reduce the net income to less than thirty-two thousand dollars or twenty-four thousand dollars as applicable, then the tax shall be reduced to that amount which would result in allowing the taxpayer to retain a net income of thirty-two thousand dollars or twenty-four thousand dollars as applicable. The preceding sentence does not apply to estates or trusts. For the purpose of this subsection, the entire net income, including any part of the net income not allocated to Iowa, shall be taken into account. For purposes of this subsection, net income includes all amounts of pensions or other retirement income, except for military retirement pay excluded under section 422.7, subsection 31A, paragraph "a", or section 422.7, subsection 31B, paragraph "a", received from any source which is not taxable under this division as a result of the government pension exclusions in section 422.7, or any other state law. If the combined net income of a husband and wife exceeds thirty-two thousand dollars, neither of them shall receive the benefit of this subsection, and it is immaterial whether they file a joint return or separate returns. However, if a husband and wife file separate returns and have a combined net income of thirty-two thousand dollars or less, neither spouse shall receive the benefit of this paragraph, if one spouse has a net operating loss and elects to carry back or carry forward the loss as provided in section 422.9, subsection 3. A person who is claimed as a dependent by another person as defined in section 422.12 shall not receive the benefit of this subsection if the person claiming the dependent has net income exceeding thirty-two thousand dollars or twenty-four thousand dollars as applicable or the person claiming the dependent and the person's spouse have combined net income exceeding thirty-two thousand dollars or twenty-four thousand dollars as applicable.

Sec. 3. Section 422.7, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 31A. a. Subtract, to the extent included, retirement pay received by a taxpayer from the federal government for military service performed in the armed forces, the armed forces military reserve, or national guard.

b. The exclusion of retirement pay under this subsection is in addition to any exclusion provided under subsection 31.

Sec. 4. Section 422.7, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 31B. a. Subtract, to the extent included, amounts received as survivor benefits by a taxpayer from the federal government pursuant to 10 U.S.C. §1447, et seq.

b. The exclusion of survivor benefits under this subsection is in addition to any exclusion provided under subsection 31.

Sec. 5. RETROACTIVE APPLICABILITY. This division of this Act applies retroactively to January 1, 2014, for tax years beginning on or after that date.

DIVISION II
PROPERTY OF ASSOCIATIONS OF WAR VETERANS

Sec. 6. Section 427.1, subsection 5, Code 2014, is amended to read as follows:

5. *Property of associations of war veterans.*

a. The property of any organization composed wholly of veterans of any war, when such property is, except as otherwise provided in this subsection or subsection 14, devoted entirely to its own use and not held for pecuniary profit.

b. The operation of bingo games on property of such organization shall not adversely affect the exemption of that property under this subsection if all proceeds, in excess of expenses, are used for the legitimate purposes of the organization.

c. The occasional or irregular lease or rental of all or a portion of the property of such organization shall not adversely affect the exemption of that property under this subsection if the proceeds from such lease or rental do not exceed two hundred fifty dollars per lease or rental, and the proceeds, in excess of expenses, are used for the legitimate purposes of the organization. In addition, the occasional or irregular lease or rental shall be considered a use for the appropriate objects of the organization for purposes of subsection 14.

Sec. 7. IMPLEMENTATION OF ACT. Section 25B.7 does not apply to this division of this Act.

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

Sec. 9. RETROACTIVE APPLICABILITY. This division of this Act applies retroactively to January 1, 2014, for assessment years beginning on or after that date.

DIVISION III
LICENSE PLATES

Sec. 10. Section 35A.11, Code 2014, is amended to read as follows:

35A.11 Veterans license fee fund.

1. A veterans license fee fund is created in the state treasury under the control of the commission. Notwithstanding section 12C.7, interest or earnings on moneys in the veterans license fee fund shall be credited to the veterans license fee fund. Moneys in the fund are appropriated to the commission to be used to fulfill the responsibilities of the commission.

2. The fund created in this section shall include the fees credited by the treasurer of state from the sale annual validation of the following special motor vehicle registration plates:

1. ~~Veteran special plates issued pursuant to section 321.34, subsection 13, paragraph "d".~~
2. a. National guard special plates issued pursuant to section 321.34, subsection 16.
3. b. Pearl Harbor special plates issued pursuant to section 321.34, subsection 17.
4. c. Purple heart special plates issued pursuant to section 321.34, subsection 18.
5. d. United States armed forces retired special plates issued pursuant to section 321.34, subsection 19.
6. e. Silver star and bronze star special plates issued pursuant to section 321.34, subsection 20.
7. f. Distinguished service cross, navy cross, and air force cross special plates issued pursuant to section 321.34, subsection 20A.
8. g. Soldier's medal, navy and marine corps medal, and airman's medal special plates issued pursuant to section 321.34, subsection 20B.
9. h. Combat infantryman badge, combat action badge, combat action ribbon, air force combat action medal, and combat medical badge plates issued pursuant to section 321.34, subsection 20C.
10. i. Gold star special plates issued pursuant to section 321.34, subsection 24.
- j. United States veteran special plates issued pursuant to section 321.34, subsection 27.

Sec. 11. Section 321.34, subsection 16, paragraph a, Code 2014, is amended to read as follows:

a. An owner referred to in subsection 12 who is a member of the national guard, as defined in chapter 29A, may, upon written application to the department, order special registration plates with a national guard processed emblem with the emblem designed by the department in cooperation with the adjutant general which emblem signifies that the applicant is a member of the national guard. The application shall be approved by the department in consultation with the adjutant general. The special plate fees collected by the director under subsection 12, ~~paragraphs paragraph "a" and "e",~~ from the ~~issuance and annual validation of~~ letter-number designated national guard plates, and subsection 12, ~~paragraph "c",~~ from the ~~issuance and annual validation of~~ personalized national guard plates shall be paid monthly to the treasurer of state and deposited in the road use tax fund. The treasurer of state shall transfer monthly from the statutory allocations fund created under section 321.145, subsection 2, to the veterans license fee fund created in section 35A.11 the amount of the special fees collected under subsection 12, paragraph "a", in the previous month for national guard plates. Special registration plates with a national guard processed emblem shall be surrendered, as provided in subsection 12, in exchange for regular registration plates upon termination of the owner's membership in the active national guard.

Sec. 12. Section 321.34, subsection 16, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. 0b. Notwithstanding subsection 12, paragraph "a", an owner who is approved for special registration plates under this subsection shall be issued one set of special registration plates with a national guard processed emblem at no charge.

Sec. 13. Section 321.34, subsection 17, paragraph a, Code 2014, is amended to read as follows:

a. An owner referred to in subsection 12 who was at Pearl Harbor, Hawaii, as a member of the armed services of the United States on December 7, 1941, may, upon written application to the department, order special registration plates with a Pearl Harbor processed emblem. The emblem shall be designed by the department in consultation with service organizations. The application is subject to approval by the department. The special plate fees collected by the director under subsection 12, ~~paragraphs paragraph "a" and "e",~~ from the ~~issuance and annual validation of~~ letter-number designated Pearl Harbor plates, and ~~subsection 12, paragraph "c",~~ from the ~~issuance and annual validation of~~ personalized Pearl Harbor plates shall be paid monthly to the treasurer of state and deposited in the road use tax fund. The treasurer of state shall transfer monthly from the statutory allocations fund created under section 321.145, subsection 2, to the veterans license fee fund created in section 35A.11 the amount of the special fees collected under subsection 12, paragraph "a", in the previous month for Pearl Harbor plates.

Sec. 14. Section 321.34, subsection 17, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. 0b. Notwithstanding subsection 12, paragraph "a", an owner who is approved for special registration plates under this subsection shall be issued one set of special registration plates with a Pearl Harbor processed emblem at no charge.

Sec. 15. Section 321.34, subsection 18, paragraph a, Code 2014, is amended to read as follows:

a. An owner referred to in subsection 12 who was awarded a purple heart medal by the United States government for wounds received in military or naval combat against an armed enemy of the United States may, upon written application to the department and presentation of satisfactory proof of the award of the purple heart medal, order special registration plates with a purple heart processed emblem. The design of the emblem shall include a representation of a purple heart medal and ribbon. The application is subject to approval by the department in consultation with the adjutant general. The special plate fees collected by the director under subsection 12, ~~paragraphs paragraph "a" and "e",~~ from the ~~issuance and annual validation of~~ letter-number designated purple heart plates, and

subsection 12, paragraph "c", from the issuance and annual validation of personalized purple heart plates shall be paid monthly to the treasurer of state and deposited in the road use tax fund. The treasurer of state shall transfer monthly from the statutory allocations fund created under section 321.145, subsection 2, to the veterans license fee fund created in section 35A.11 the amount of the special fees collected under subsection 12, paragraph "a", in the previous month for purple heart plates.

Sec. 16. Section 321.34, subsection 18, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. 0b. Notwithstanding subsection 12, paragraph "a", an owner who is approved for special registration plates under this subsection shall be issued one set of special registration plates with a purple heart processed emblem at no charge.

Sec. 17. Section 321.34, subsection 19, paragraph a, Code 2014, is amended to read as follows:

a. An owner referred to in subsection 12 who is a retired member of the United States armed forces may, upon written application to the department and upon presentation of satisfactory proof of membership, order special registration plates with a United States armed forces retired processed emblem. The emblem shall be designed by the department in consultation with service organizations. The application is subject to approval by the department. For purposes of this subsection, a person is considered to be retired if the person is recognized by the United States armed forces as retired from the United States armed forces. The special plate fees collected by the director under subsection 12, ~~paragraphs paragraph "a" and "e",~~ from the ~~issuance and annual validation of letter-number designated armed forces retired plates,~~ and subsection 12, paragraph "c", from the issuance and annual validation of personalized armed forces retired plates, shall be paid monthly to the treasurer of state and deposited in the road use tax fund. The treasurer of state shall transfer monthly from the statutory allocations fund created under section 321.145, subsection 2, to the veterans license fee fund created in section 35A.11 the amount of the special fees collected under subsection 12, paragraph "a", in the previous month for armed forces retired plates.

Sec. 18. Section 321.34, subsection 19, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. 0b. Notwithstanding subsection 12, paragraph "a", an owner who is approved for special registration plates under this subsection shall be issued one set of special registration plates with an armed forces retired processed emblem at no charge.

Sec. 19. Section 321.34, subsection 20, paragraph a, Code 2014, is amended to read as follows:

a. An owner referred to in subsection 12 who was awarded a silver or a bronze star by the United States government, may, upon written application to the department and presentation of satisfactory proof of the award of the silver or bronze star, order special registration plates with a silver or bronze star processed emblem. The emblem shall be designed by the department in consultation with the adjutant general. The special plate fees collected by the director under subsection 12, ~~paragraphs paragraph "a" and "e",~~ from the ~~issuance and annual validation of letter-number designated silver star and bronze star plates,~~ and subsection 12, paragraph "c", from the issuance and annual validation of personalized silver star and bronze star plates shall be paid monthly to the treasurer of state and deposited in the road use tax fund. The treasurer of state shall transfer monthly from the statutory allocations fund created under section 321.145, subsection 2, to the veterans license fee fund created in section 35A.11 the amount of the special fees collected under subsection 12, paragraph "a", in the previous month for silver star and bronze star plates.

Sec. 20. Section 321.34, subsection 20, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. 0b. Notwithstanding subsection 12, paragraph "a", an owner who is approved for special registration plates under this subsection shall be issued one set of special registration plates with a silver star or bronze star processed emblem at no charge.

Sec. 21. Section 321.34, subsection 20A, paragraph a, Code 2014, is amended to read as follows:

a. An owner referred to in subsection 12 who was awarded a distinguished service cross, a navy cross, or an air force cross by the United States government may, upon written application to the department and presentation of satisfactory proof of the award, order special registration plates with a distinguished service cross, navy cross, or air force cross processed emblem. The emblem shall be designed by the department in consultation with the adjutant general. The special plate fees collected by the director under subsection 12, ~~paragraphs paragraph "a" and "e",~~ from the ~~issuance and annual validation of letter-number designated distinguished service cross, navy cross, and air force cross plates,~~ and subsection 12, paragraph "c", from the issuance and annual validation of personalized distinguished service cross, navy cross, and air force cross plates shall be paid monthly to the treasurer of state and deposited in the road use tax fund. The treasurer of state shall transfer monthly from the statutory allocations fund created under section 321.145, subsection 2, to the veterans license fee fund created in section 35A.11 the amount of the special fees collected under subsection 12, paragraph "a", in the previous month for distinguished service cross, navy cross, and air force cross plates.

Sec. 22. Section 321.34, subsection 20A, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. 0b. Notwithstanding subsection 12, paragraph "a", an owner who is approved for special registration plates under this subsection shall be issued one set of special registration plates with a distinguished service cross, navy cross, or air force cross processed emblem at no charge.

Sec. 23. Section 321.34, subsection 20B, paragraph a, Code 2014, is amended to read as follows:

a. An owner referred to in subsection 12 who was awarded a soldier's medal, a navy and marine corps medal, or an airman's medal by the United States government may, upon written application to the department and presentation of satisfactory proof of the award, order special registration plates with a soldier's medal, navy and marine corps medal, or airman's medal processed emblem. The emblem shall be designed by the department in consultation with the adjutant general. The special plate fees collected by the director under subsection 12, ~~paragraphs paragraph "a" and "e",~~ from the ~~issuance and annual validation of letter-number designated soldier's medal, navy and marine corps medal, and airman's medal plates,~~ and ~~subsection 12, paragraph "c",~~ from the issuance and annual validation of personalized soldier's medal, navy and marine corps medal, and airman's medal plates shall be paid monthly to the treasurer of state and deposited in the road use tax fund. The treasurer of state shall transfer monthly from the statutory allocations fund created under section 321.145, subsection 2, to the veterans license fee fund created in section 35A.11 the amount of the special fees collected under subsection 12, paragraph "a", in the previous month for soldier's medal, navy and marine corps medal, and airman's medal plates.

Sec. 24. Section 321.34, subsection 20B, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. 0b. Notwithstanding subsection 12, paragraph "a", an owner who is approved for special registration plates under this subsection shall be issued one set of special registration plates with a soldier's medal, navy and marine corps medal, or airman's medal processed emblem at no charge.

Sec. 25. Section 321.34, subsection 20C, paragraph b, Code 2014, is amended to read as follows:

b. An owner referred to in subsection 12 who was awarded a combat infantryman badge, combat action badge, combat action ribbon, air force combat action medal, or combat medical badge by the United States government may, upon written application to the department and presentation of satisfactory proof of the award, order special registration plates with a combat infantryman badge, combat action badge, combat action ribbon, air force combat action medal, or combat medical badge processed emblem. The special plate

fees collected by the director under subsection 12, ~~paragraphs paragraph “a” and “c”~~, from the ~~issuance and annual validation of letter-number designated~~ combat infantryman badge, combat action badge, combat action ribbon, air force combat action medal, and combat medical badge plates, and subsection 12, paragraph “c”, from the issuance and annual validation of personalized combat infantryman badge, combat action badge, combat action ribbon, air force combat action medal, and combat medical badge plates shall be paid monthly to the treasurer of state and deposited in the road use tax fund. The treasurer of state shall transfer monthly from the statutory allocations fund created under section 321.145, subsection 2, to the veterans license fee fund created in section 35A.11 the amount of the special fees collected under subsection 12, paragraph “a”, in the previous month for combat infantryman badge, combat action badge, combat action ribbon, air force combat action medal, and combat medical badge plates.

Sec. 26. Section 321.34, subsection 20C, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. 0c. Notwithstanding subsection 12, paragraph “a”, an owner who is approved for special registration plates under this subsection shall be issued one set of special registration plates with a combat infantryman badge, combat action badge, combat action ribbon, air force combat action medal, and combat medical badge distinguishing processed emblem at no charge.

Sec. 27. Section 321.34, subsection 24, Code 2014, is amended to read as follows:

24. *Gold star plates.*

a. An owner referred to in subsection 12 who is the surviving spouse, parent, child, or sibling of a deceased member of the United States armed forces who died while serving on active duty during a time of military conflict or who died as a result of such service may order special registration plates bearing a gold star emblem upon written application to the department accompanied by satisfactory supporting documentation as determined by the department. The gold star emblem shall be designed by the department in cooperation with the commission of veterans affairs. The special plate fees collected by the director under subsection 12, ~~paragraphs paragraph “a” and “c”~~, from the ~~issuance and annual validation of letter-number designated~~ gold star plates, and subsection 12, paragraph “c”, from the issuance and annual validation of personalized gold star plates shall be paid monthly to the treasurer of state and deposited in the road use tax fund. The treasurer of state shall transfer monthly from the statutory allocations fund created under section 321.145, subsection 2, to the veterans license fee fund created in section 35A.11 the amount of the special fees collected under subsection 12, paragraph “a”, in the previous month for gold star plates.

b. Notwithstanding subsection 12, paragraph “a”, an owner who is approved for special registration plates under this subsection shall be issued one set of special registration plates bearing a gold star emblem at no charge.

Sec. 28. Section 321.34, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 27. *United States veteran plates.*

a. An owner referred to in subsection 12 who served in the armed forces of the United States and was discharged under honorable conditions may, upon written application to the department and upon presentation of satisfactory proof of military service and discharge under honorable conditions, order special registration plates bearing a distinguishing processed emblem depicting the word “veteran” below an image of the American flag. The application is subject to approval by the department. The special plate fees collected by the director under subsection 12, paragraph “a”, from the annual validation of letter-number designated United States veteran plates, and subsection 12, paragraph “c”, from the issuance and annual validation of personalized United States veteran plates, shall be paid monthly to the treasurer of state and deposited in the road use tax fund¹ created under section 321.145, subsection 2, to the veterans license fee fund created in section 35A.11 the amount of the

¹ The letter and words “x fund. The treasurer of state shall transfer monthly from the statutory allocations fund” were inadvertently stricken from the enrolled bill text prior to transmission to the Governor for approval

special fees collected under subsection 12, paragraph “a”, in the previous month for United States veteran plates.

b. Notwithstanding subsection 12, paragraph “a”, an owner who is approved for a special registration plate under this subsection shall be issued one set of special registration plates bearing a distinguishing processed emblem depicting the word “veteran” below an image of the American flag at no charge.

DIVISION IV VETERANS PREFERENCE

Sec. 29. NEW SECTION. 35.3 Veterans preference in private employment permitted.

1. A private employer may grant preference in hiring and promotion to an individual who is a veteran.

2. a. A private employer may grant preference in hiring and promotion to the spouse of a veteran who has sustained a permanent, compensable service-connected disability as a permanent, compensable service-connected disability as² adjudicated by the United States veterans administration or by the retirement board of one of the armed forces of the United States.

b. A private employer may grant preference in hiring and promotion to the surviving spouse of a deceased member of the United States armed forces who died while serving on active duty during a time of military conflict or who died as a result of such service.

3. Granting a hiring or promotion preference under this section does not violate any state law or local ordinance regarding equal employment opportunity, including but not limited to chapter 216.

4. The hiring and promotion preferences allowable under this section shall only be granted if consistent with applicable federal laws and regulations.

DIVISION V POSTSECONDARY EDUCATION REPORTING

Sec. 30. Section 260C.14, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 24. a. Beginning December 15, 2015, annually file a report with the governor and the general assembly providing information and statistics for the previous five academic years on the number of students who are veterans per year who received education credit for military education, training, and service, that number as a percentage of veterans known to be enrolled at the college, the average number of credits received by students, and the average number of credits applied towards the award of a certificate, competency-based credential, postsecondary diploma, or associate degree.

b. For purposes of this subsection, “veteran” means a veteran as defined in section 35.1.

Sec. 31. Section 261.9, subsection 1, unnumbered paragraph 1, Code 2014, is amended to read as follows:

“*Accredited private institution*” means an institution of higher learning located in Iowa which is operated privately and not controlled or administered by any state agency or any subdivision of the state and which meets the criteria in paragraphs “a” and “b” and all of the criteria in paragraphs “d” through “~~h~~” “i”, except that institutions defined in paragraph “c” of this subsection are exempt from the requirements of paragraphs “a” and “b”:

Sec. 32. Section 261.9, subsection 1, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. i. (1) Adopts a policy to require that the institution shall annually, beginning December 15, 2015, file a report with the governor and the general assembly providing information and statistics for the previous five academic years on the number of students per year who are veterans who received education credit for military education, training, and service, that number as a percentage of veterans known to be enrolled at the

² The words “a permanent, compensable service-connected disability as” were inadvertently duplicated in the enrolled bill text prior to transmission to the Governor for approval

institution, the average number of credits received by students, and the average number of credits applied towards the award or completion of a course of instruction, postsecondary diploma, degree, or other evidences of distinction.

(2) For purposes of this paragraph, “veteran” means a veteran as defined in section 35.1.

Sec. 33. Section 262.9, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 38. *a.* Beginning December 15, 2015, annually file a report with the governor and the general assembly providing information and statistics for the previous five academic years on the number of students who are veterans per year who received education credit for military education, training, and service, that number as a percentage of veterans known to be enrolled at the institution, the average number of credits received by students, and the average number of credits applied towards the award or completion of a course of instruction, postsecondary diploma, degree, or other evidences of distinction.

b. For purposes of this subsection, “veteran” means a veteran as defined in section 35.1.

DIVISION VI LICENSED PROFESSIONS AND OCCUPATIONS

Sec. 34. Section 272C.4, Code 2014, is amended by adding the following new subsections:

NEW SUBSECTION. 11. Adopt rules by January 1, 2015, to provide credit towards qualifications for licensure to practice an occupation or profession in this state for education, training, and service obtained or completed by an individual while serving honorably on federal active duty, state active duty, or national guard duty, as defined in section 29A.1, to the extent consistent with the qualifications required by the appropriate licensing board. The rules shall also provide credit towards qualifications for initial licensure for education, training, or service obtained or completed by an individual while serving honorably in the military forces of another state or the organized reserves of the armed forces of the United States, to the extent consistent with the qualifications required by the appropriate licensing board.

NEW SUBSECTION. 12. *a.* Establish procedures by January 1, 2015, to expedite the licensing of an individual who is licensed in a similar profession or occupation in another state and who is a veteran, as defined in section 35.1.

b. If the board determines that the professional or occupational licensing requirements of the state where the veteran is licensed are substantially equivalent to the licensing requirements of this state, the procedures shall require the licensing of the veteran in this state.

c. If the board determines that the professional or occupational licensing requirements of the state where the veteran is licensed are not substantially equivalent to the professional or occupational licensing requirements of this state, the procedures shall allow the provisional licensing of the veteran for a period of time deemed necessary by the board to obtain a substantial equivalent to the licensing requirements of this state. The board shall advise the veteran of required education or training necessary to obtain a substantial equivalent to the professional or occupational licensing requirements of this state, and the procedures shall provide for licensing of an individual who has, pursuant to this paragraph, obtained a substantial equivalent to the professional or occupational licensing requirements of this state.

NEW SUBSECTION. 13. Beginning December 15, 2016, annually file a report with the governor and the general assembly providing information and statistics on credit received by individuals for education, training, and service pursuant to subsection 11 and information and statistics on licenses and provisional licenses issued pursuant to subsection 12.

Sec. 35. REPORTING. Each licensing board, as defined in section 272C.1, shall file a report with the governor and the general assembly by January 31, 2015, on the substance of rules and procedures adopted to implement the provisions of this division of this Act.

Sec. 36. REPORT. Each licensing board, as defined in section 272C.1, shall file a report by January 1, 2015, with the chairpersons and ranking members of the house and senate standing committees on veterans affairs making recommendations related to expanding the

professional licensing provisions of section 272C.4, subsection 12, to include the spouses of veterans.

DIVISION VII
COUNTY COMMISSIONS

Sec. 37. **NEW SECTION. 35B.2 Administration.**

Unless otherwise provided, the county commission of veteran affairs shall be responsible for the administration of this chapter.

Sec. 38. Section 35B.4, Code 2014, is amended to read as follows:

35B.4 Appointment — vacancies.

1. Members of the commission of veteran affairs shall be appointed by the board of supervisors, in consultation with the current commission members and the executive director or administrator, to staggered three-year terms at the regular meeting in June. However, a member shall serve until a successor has been appointed and qualifies. The board may remove an appointee at any time for neglect of duty or maladministration. A vacancy on the commission shall be filled for the unexpired portion of the regular term in the same manner as regular appointments are made.

2. If the board of supervisors increases the commission of veteran affairs membership to five members, the initial terms of the two new members shall be two and three years respectively. However, the new members shall serve until their successors are appointed and qualify.

Sec. 39. Section 35B.6, subsection 1, paragraphs a and c, Code 2014, are amended to read as follows:

a. The members of the commission shall qualify by taking the usual oath of office, ~~and give bond in the sum of five hundred dollars each, conditioned for the faithful discharge of their duties with sureties to be approved by the county auditor.~~ The commission shall organize by the selection of one of their members as chairperson and one as secretary. The commission, subject to the annual approval of the board of supervisors, shall employ an executive director or administrator ~~and who shall have the power to employ other necessary employees when needed to carry out the provisions of this chapter,~~ including administrative or clerical assistants, but no member of the commission shall be so employed. ~~The compensation of such employees shall be fixed by the board of supervisors. The state department of veterans affairs shall recognize the executive director or administrator as a county veterans service officer of a veterans' service organization recognized pursuant to 38 C.F.R. §14.628(c) for the purposes of assisting veterans and their dependents in obtaining federal and state benefits. The commission shall recommend the compensation of the executive director or administrator and all employees of the county veteran affairs office to the board of supervisors. The board of supervisors shall consider the recommendation and shall determine and approve the compensation of the executive director or administrator and all employees of the county veteran affairs office.~~ The executive director must possess the same qualifications as provided in section 35B.3 for commission members. However, this qualification requirement shall not apply to a person employed as an executive director prior to July 1, 1989.

c. Upon the employment of an executive director or administrator, the executive director or administrator shall complete a course of certification training provided by the department of veterans affairs pursuant to section 35A.5. If an executive director or administrator fails to obtain certification within one year of being employed, the executive director or administrator shall be removed from office. ~~A commissioner or other commission employee may also complete the course of certification training.~~ The department shall issue the executive director, or administrator, ~~commissioner, or employee~~ a certificate of training after completion of the certification training course. To maintain certification, the executive director, or administrator, ~~commissioner, or employee~~ shall satisfy the continuing education requirements established by the national association of county veteran veterans service officers. Failure of an executive director or administrator to maintain certification

shall be cause for removal from office. The expenses of training the executive director or administrator shall be paid from the appropriation authorized in section 35B.14.

Sec. 40. Section 35B.6, subsection 1, paragraph d, Code 2014, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (3) Complete and submit all forms required for federal, state, and county benefits.

Sec. 41. Section 35B.6, subsection 2, Code 2014, is amended to read as follows:

2. a. Two or more boards of supervisors may agree, pursuant to chapter 28E, to share the services of an executive director or administrator. The agreement shall provide for the establishment of a commission of veteran affairs office in each of the counties participating in the agreement.

b. Neither a county board of supervisors nor a county commission of veteran affairs shall publish the names of the veterans or their families who receive benefits under the provisions of this chapter.

Sec. 42. Section 35B.6, subsection 3, Code 2014, is amended by striking the subsection.

Sec. 43. Section 35B.6, subsection 4, paragraph a, Code 2014, is amended to read as follows:

a. Each county commission of veteran affairs shall maintain an office in a public building owned, operated, or leased by the county.

Sec. 44. Section 35B.7, Code 2014, is amended to read as follows:

35B.7 Meetings — report — budget.

The commission shall meet monthly and at other times as necessary. At the monthly meeting it shall determine who are entitled to county benefits and the probable amount required to be expended. The commission shall meet annually to prepare an estimated budget for all expenditures to be made in the next fiscal year and certify the budget to the board of supervisors. The board may approve or reduce the budget for valid reasons shown and entered of record and the board's decision is final.

Sec. 45. Section 35B.10, Code 2014, is amended to read as follows:

35B.10 Disbursements — inspection of records.

1. All claims certified by the commission shall be sent to the board of supervisors with all personally identifying information redacted and shall be reviewed subject to approval by the board of supervisors and. Upon the approval of the board of supervisors, the county auditor shall issue warrants in payment of the claims. All applications, investigation reports, and case records are privileged communications and shall be held confidential, subject to use and inspection only by persons authorized by law in connection with their official duties relating to financial audits and the administration of this chapter or as authorized by order of a district court. A person may sign a release to authorize the examination of that person's applications, reports, or records.

2. ~~However, the~~ The county commission of veteran affairs shall prepare and file in the office of the county auditor on or before the thirtieth day of each January, April, July, and October a report showing the case numbers of all recipients receiving assistance under this chapter, together with the amount paid to each during the preceding quarter. Each report so filed shall be securely fixed in maintained as a permanent record book to be used only for such reports made under this chapter.

~~The record book shall be and the same is hereby declared to be a public record, open to public inspection at all times during the regular office hours of the county auditor. Each person who desires to examine said records, other than in pursuance of official duties as hereinbefore provided, shall sign a written request to examine the same, which shall contain an agreement on the part of the signer that the signer will not utilize any information gained therefrom for commercial or political purposes.~~

3. It shall be unlawful for any person, body, association, firm, corporation or any other agency to solicit, disclose, receive, make use of or to authorize, knowingly permit, participate

in or acquiesce in the use of any lists, names or other information obtained from the reports above provided for, for commercial or political purposes, and a violation of this provision shall constitute a serious misdemeanor.

Sec. 46. Section 35B.14, Code 2014, is amended by adding the following new subsections:

NEW SUBSECTION. 3. The commission is responsible for the interment in a suitable cemetery of the body of any veteran, as defined in section 35.1, or the spouse, surviving spouse, or child of the person, if the person has died without leaving sufficient means to defray the funeral expenses. The commission may pay the expenses in a sum not exceeding an amount established by the board of supervisors.

NEW SUBSECTION. 4. Burial expenses shall be paid by the county in which the person died. If the person is a resident of a different county at the time of death, the county of residence shall reimburse the county where the person died for the cost of burial. In either case, the board of supervisors of the respective counties shall audit and pay the account from the funds provided for in this chapter in the manner as other claims are audited and paid.

Sec. 47. Section 35B.16, Code 2014, is amended to read as follows:

35B.16 Markers for graves.

The county commission of veteran affairs may furnish a suitable and appropriate metal marker for the grave of each veteran, as defined in section 35.1, who is buried within the limits of the county. The marker shall be placed at the individual's grave to permanently mark and designate the grave for memorial purposes. The expenses shall be paid from any funds raised as provided in this chapter.

Sec. 48. Section 35B.17, Code 2014, is amended to read as follows:

35B.17 Maintenance of graves.

1. The county boards of supervisors shall each year appropriate and shall, as provided in this section, pay to the owners of, or to the public board or officers having control of cemeteries within the state in which any such deceased service person is buried, a sum sufficient to pay for the care and maintenance of the lots on which they are buried in all cases in which provision for such care is not otherwise made, or may conclude their responsibility by paying a mutually agreed to fee for perpetual care when the cemetery authority has established a perpetual care fund for the cemetery, to be paid either as a lump sum, or in not to exceed five installments in a manner agreed to by the parties.

2. Payment under subsection 1 shall be made at a rate that does not exceed the rate charged for like care and maintenance of other lots of similar size in the same cemetery, upon the affidavit of the superintendent or other person in charge of such cemetery, that the same has not been otherwise paid or provided for.

Sec. 49. Section 35B.19, Code 2014, is amended to read as follows:

35B.19 Burial records.

~~The county commission of veteran affairs~~ executive director or administrator shall be charged with securing the information requested by the department of veterans affairs of every person having a military service record and buried in ~~that~~ the county. Such information shall be secured from the ~~undertaker~~ funeral director in charge of the burial or cremation and shall be transmitted by the ~~undertaker~~ funeral director to the ~~commission of county veteran affairs office~~ of the county where burial or disposition of cremated remains is made. This information shall be recorded alphabetically and by description of location in the cemetery where the veteran is buried or the place of disposition of the cremated remains of the veteran. This recording shall conform to the directives of the department of veterans affairs and shall be ~~kept in~~ maintained as a book permanent record by the ~~county commission~~ executive director or administrator.

Sec. 50. Section 64.11, Code 2014, is amended to read as follows:

64.11 Expense of bonds paid by county.

If a county treasurer, county attorney, recorder, auditor, sheriff, medical examiner, ~~member of the veterans affairs commission,~~ member of the board of supervisors, engineer, steward, or matron elects to furnish a bond with an association or incorporation as surety as provided

in this chapter, the reasonable cost of the bond shall be paid by the county where the bond is filed.

Sec. 51. Section 331.381, subsection 6, Code 2014, is amended to read as follows:

6. Audit and pay the burial expense for indigent veterans, as provided in section ~~35B.15~~ 35B.14, subsection 4.

Sec. 52. Section 331.502, subsection 13, Code 2014, is amended by striking the subsection.

Sec. 53. Section 331.502, subsection 14, Code 2014, is amended to read as follows:

14. Issue warrants and maintain a ~~book containing a~~ permanent record of persons receiving veteran assistance as provided in section 35B.10.

Sec. 54. REPEAL. Sections 35B.8, 35B.9, 35B.12, 35B.13, 35B.15, and 35B.18, Code 2014, are repealed.

DIVISION VIII HOMEOWNERSHIP PROGRAM

Sec. 55. Section 16.54, subsections 1 and 3, Code 2014, are amended to read as follows:

1. For the purposes of this section, "eligible member of the armed forces of the United States" or "eligible service member" means a person who is or was, if discharged under honorable conditions, a member of the national guard, or a reserve, or regular component of the armed forces of the United States, who has served at least ninety days of active duty service beginning on or after September 11, 2001, or during the period of the Persian Gulf Conflict, beginning August 2, 1990, and ending April 6, 1991. "Eligible member of the armed forces of the United States" or "eligible service member" also means a former member of the national guard, or a reserve, or regular component of the armed forces of the United States, who was honorably discharged due to injuries incurred while on federal active duty beginning on or after September 11, 2001, or during the period of the Persian Gulf Conflict, beginning August 2, 1990, and ending April 6, 1991, that precluded completion of a minimum aggregate of ninety days of federal active duty.

3. The program shall be administered by the authority and shall provide loans, grants, or other assistance to ~~persons who are or were eligible service members of the armed forces of the United States.~~ In the event an eligible service member is deceased, the surviving spouse of the eligible member shall be eligible for assistance under the program, subject to the surviving spouse meeting the program's eligibility requirements other than the military service requirement. In addition, a person eligible for the program under this section may participate in other loan and grant programs of the authority, provided the person meets the requirements of those programs.

Sec. 56. Section 16.54, subsection 4, paragraphs a and b, Code 2014, are amended to read as follows:

a. The person eligible for the program shall, for financed home purchases that close on or after July 1, 2008, use a lender that participates in the authority's applicable first mortgage financing programs for homebuyers or a lender approved by the authority under subsection 5.

b. (1) For financed home purchases that close on or after July 1, 2008, the eligible person shall participate, if eligible to participate, in one of the authority's ~~other applicable first mortgage financing~~ first mortgage financing programs for homebuyers. ~~However, a person~~

(2) Notwithstanding subparagraph (1), an eligible service member who qualifies for one of the authority's ~~other applicable first mortgage financing~~ first mortgage financing programs for homebuyers may use a lender that does not participate in the authority's first mortgage financing programs for homebuyers if such lender is approved by the authority under subsection 5. For financed home purchases that close on or after July 1, 2014, an eligible service member who qualifies for one of the authority's first mortgage financing programs may accept financing other than that available under the authority's first mortgage financing programs for homebuyers if all of the following apply:

(a) The financing is offered by a lender that participates in one of the authority's first mortgage financing programs for homebuyers or by a lender approved pursuant to subsection 5.

(b) The authority determines that the offered financing would be economically feasible and financially advantageous for the eligible service member.

DIVISION IX
CIVIL SERVICE EXAMINATION ELIGIBILITY

Sec. 57. NEW SECTION. 341A.6A Veteran eligibility.

If a veteran has been honorably discharged between forty-five days before and sixty days after an examination or test is administered under section 341A.6, the commission may allow the veteran to be subject to such examination or testing up to ninety days following the date that the original examination or testing was conducted and if appropriate shall add the veteran's name and address to the eligibility list for a vacant position pursuant to section 341A.13.

Sec. 58. Section 400.10, Code 2014, is amended to read as follows:

400.10 Preferences.

1. In all examinations and appointments under this chapter, other than promotions and appointments of chief of the police department and chief of the fire department, veterans who are citizens and residents of the United States, shall have five percentage points added to the veteran's grade or score attained in qualifying examinations for appointment to positions and five additional percentage points added to the grade or score if the veteran has a service-connected disability or is receiving compensation, disability benefits, or pension under laws administered by the United States department of veterans affairs. An honorably discharged veteran who has been awarded the Purple Heart incurred in action shall be considered to have a service-connected disability. However, the percentage points shall be given only upon passing the exam and shall not be the determining factor in passing. Veteran's preference percentage points shall be applied once to the final scores used to rank applicants for selection for an interview. For purposes of this section, "veteran" means as defined in section 35.1 except that the requirement that the person be a resident of this state shall not apply.

2. If a veteran entitled to preference pursuant to this section has been honorably discharged between forty-five days before and sixty days after an examination is administered pursuant to section 400.8, the commission may allow the veteran to be subject to examination up to ninety days following the date the original examination was administered and if appropriate shall add the veteran's name to the list for original appointment pursuant to section 400.11, subsection 1.

Approved May 26, 2014

CHAPTER 1117

PROPERTY TAX — HOMESTEAD CREDIT FOR DISABLED VETERANS

S.F. 2352

AN ACT relating to the additional homestead credit for certain disabled veterans and including effective date and applicability provisions.

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

Section 1. Section 425.15, Code 2014, is amended to read as follows:

425.15 Disabled veteran tax credit.

1. If the owner of a homestead allowed a credit under this chapter is a any of the following, the credit allowed on the homestead from the homestead credit fund shall be the entire amount of the tax levied on the homestead:

a. A veteran of any of the military forces of the United States, who acquired the homestead under 38 U.S.C. §21.801, 21.802, or 38 U.S.C. §2101, 2102;¹

b. A veteran as defined in section 35.1 with a service-connected disability rating of one hundred percent, as certified by the United States department of veterans affairs.

c. the credit allowed on the homestead from the homestead credit fund shall be the entire amount of the tax levied on the homestead A former member of the national guard of any state who otherwise meets the service requirements of section 35.1, subsection 2, paragraph "b", subparagraph (2) or (7), with a service-connected disability rating of one hundred percent, as certified by the United States department of veterans affairs.

d. An individual who is a surviving spouse or a child and who is receiving dependency and indemnity compensation pursuant to 38 U.S.C. §1301 et seq.

2. a. The For an owner described in subsection 1, paragraph "a", "b", or "c", the credit allowed shall be continued to the estate of a ~~veteran~~ an owner who is deceased or the surviving spouse and any child, as defined in section 234.1, who are the beneficiaries of a deceased ~~veteran~~ owner, so long as the surviving spouse remains unmarried. This section is not applicable to the holder of title to any homestead whose annual income, together with that of the titleholder's spouse, if any, for the last preceding twelve-month income tax accounting period exceeds thirty five thousand dollars. For the purpose of this section "income" means taxable income for federal income tax purposes plus income from securities of state and other political subdivisions exempt from federal income tax.

b. An individual described in subsection 1, paragraph "d", is no longer eligible for the credit if the individual marries or upon termination of dependency and indemnity compensation under 38 U.S.C. §1301 et seq.

3. A ~~veteran~~ An owner or a beneficiary of a ~~veteran~~ an owner who elects to secure the credit provided in this section is not eligible for any other real property tax exemption provided by law for veterans of military service.

4. If a ~~veteran~~ an owner acquires a different homestead, the credit allowed under this section may be claimed on the new homestead unless the ~~veteran~~ owner fails to meet the other requirements of this section.

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

Sec. 3. APPLICABILITY. This Act applies to applications for the disabled veteran tax credit filed on or after the effective date of this Act.

Approved May 26, 2014

CHAPTER 1118

HISTORIC PRESERVATION AND CULTURAL AND ENTERTAINMENT DISTRICT TAX CREDITS

H.F. 2453

AN ACT relating to the administration of the historic preservation and cultural and entertainment district tax credit program by the department of cultural affairs, providing for fees, and including applicability provisions.

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

¹ See chapter 1141, §22 herein

Section 1. Section 16.188, subsection 3, paragraph b, subparagraph (1), Code 2014, is amended to read as follows:

(1) Projects that are eligible for historic preservation and cultural and entertainment district tax credits under section ~~404A.1~~ 404A.2.

Sec. 2. Section 404A.1, Code 2014, is amended by striking the section and inserting in lieu thereof the following:

404A.1 Definitions.

For purposes of this chapter, unless the context otherwise requires:

1. “*Completion date*” means the date on which property that is the subject of a qualified rehabilitation project is placed in service, as that term is used in section 47 of the Internal Revenue Code.

2. “*Department*” means the department of cultural affairs.

3. “*Eligible taxpayer*” means the owner of the property that is the subject of a qualified rehabilitation project, or another person who will qualify for the federal rehabilitation credit allowed under section 47 of the Internal Revenue Code with respect to the property that is the subject of a qualified rehabilitation project.

4. “*Nonprofit organization*” means an organization described in section 501 of the Internal Revenue Code unless the exemption is denied under section 501, 502, 503, or 504 of the Internal Revenue Code. “*Nonprofit organization*” does not include a governmental body, as that term is defined in section 362.2.

5. “*Program*” shall mean the historic preservation and cultural and entertainment district tax credit program set forth in this chapter.

6. a. “*Qualified rehabilitation expenditures*” means the same as defined in section 47 of the Internal Revenue Code. Notwithstanding the foregoing sentence, expenditures incurred by an eligible taxpayer that is a nonprofit organization shall be considered “*qualified rehabilitation expenditures*” if they are any of the following:

(1) Expenditures made for structural components, as that term is defined in 26 C.F.R. §1.48-1(e)(2).

(2) Expenditures made for architectural and engineering fees, site survey fees, legal expenses, insurance premiums, and development fees.

b. “*Qualified rehabilitation expenditures*” does not include those expenditures financed by federal, state, or local government grants or forgivable loans unless otherwise allowed under section 47 of the Internal Revenue Code.

c. “*Qualified rehabilitation expenditures*” may include expenditures incurred prior to the date an agreement is entered into under section 404A.3, subsection 3.

7. “*Qualified rehabilitation project*” means a project for the rehabilitation of property in this state that meets all of the following criteria:

a. The property is at least one of the following:

(1) Property listed on the national register of historic places or eligible for such listing.

(2) Property designated as of historic significance to a district listed in the national register of historic places or eligible for such designation.

(3) Property or district designated a local landmark by a city or county ordinance.

(4) A barn constructed prior to 1937.

b. The property meets the physical criteria and standards for rehabilitation established by the department by rule. To the extent applicable, the physical standards and criteria shall be consistent with the United States secretary of the interior’s standards for rehabilitation.

c. The project has qualified rehabilitation expenditures that meet or exceed the following:

(1) In the case of commercial property, expenditures totaling at least fifty thousand dollars or fifty percent of the assessed value of the property, excluding the land, prior to rehabilitation, whichever is less.

(2) In the case of property other than commercial property, including but not limited to barns constructed prior to 1937, expenditures totaling at least twenty-five thousand dollars or twenty-five percent of the assessed value, excluding the land, prior to rehabilitation, whichever is less.

Sec. 3. Section 404A.2, Code 2014, is amended by striking the section and inserting in lieu thereof the following:

404A.2 Historic preservation and cultural and entertainment district tax credit.

1. An eligible taxpayer who has entered into an agreement under section 404A.3, subsection 3, is eligible to receive a historic preservation and cultural and entertainment district tax credit in an amount equal to twenty-five percent of the qualified rehabilitation expenditures of a qualified rehabilitation project that are specified in the agreement. Notwithstanding any other provision of this chapter or any provision in the agreement to the contrary, the amount of the tax credits shall not exceed twenty-five percent of the final qualified rehabilitation expenditures verified by the department pursuant to section 404A.3, subsection 5, paragraph "c".

2. The tax credit shall be allowed against the taxes imposed in chapter 422, divisions II, III, and V, and in chapter 432. An individual may claim a tax credit under this section of a partnership, limited liability company, S corporation, estate, or trust electing to have income taxed directly to the individual. For an individual claiming a tax credit of an estate or trust, the amount claimed by the individual shall be based upon the pro rata share of the individual's earnings from the estate or trust. For an individual claiming a tax credit of a partnership, limited liability company, or S corporation, the amount claimed by the partner, member, or shareholder, respectively, shall be based upon the amounts designated by the eligible partnership, S corporation, or limited liability company, as applicable.

3. Any credit in excess of the taxpayer's tax liability for the tax year shall be refunded with interest computed under section 422.25. In lieu of claiming a refund, a taxpayer may elect to have the overpayment shown on the taxpayer's final, completed return credited to the tax liability for the following year.

4. *a.* To claim a tax credit under this section, a taxpayer shall include one or more tax credit certificates with the taxpayer's tax return.

b. The tax credit certificate shall contain the taxpayer's name, address, tax identification number, the amount of the credit, the name of the eligible taxpayer, any other information required by the department of revenue, and a place for the name and tax identification number of a transferee and the amount of the tax credit being transferred.

c. The tax credit certificate, unless rescinded by the department, shall be accepted by the department of revenue as payment for taxes imposed in chapter 422, divisions II, III, and V, and in chapter 432, subject to any conditions or restrictions placed by the department or the department of revenue upon the face of the tax credit certificate and subject to the limitations of this program.

5. *a.* Tax credit certificates issued under section 404A.3 may be transferred to any person. Within ninety days of transfer, the transferee shall submit the transferred tax credit certificate to the department of revenue along with a statement containing the transferee's name, tax identification number, and address, the denomination that each replacement tax credit certificate is to carry, and any other information required by the department of revenue. However, tax credit certificate amounts of less than the minimum amount established by rule of the department of revenue shall not be transferable.

b. Within thirty days of receiving the transferred tax credit certificate and the transferee's statement, the department of revenue shall issue one or more replacement tax credit certificates to the transferee. Each replacement tax credit certificate must contain the information required for the original tax credit certificate and must have the same expiration date that appeared on the transferred tax credit certificate.

c. A tax credit shall not be claimed by a transferee under this section until a replacement tax credit certificate identifying the transferee as the proper holder has been issued. The transferee may use the amount of the tax credit transferred against the taxes imposed in chapter 422, divisions II, III, and V, and in chapter 432, for any tax year the original transferor could have claimed the tax credit. Any consideration received for the transfer of the tax credit shall not be included as income under chapter 422, divisions II, III, and V. Any consideration paid for the transfer of the tax credit shall not be deducted from income under chapter 422, divisions II, III, and V.

6. For purposes of the individual and corporate income taxes and the franchise tax, the increase in the basis of the rehabilitated property that would otherwise result from the

qualified rehabilitation expenditures shall be reduced by the amount of the credit computed under this section.

Sec. 4. Section 404A.3, Code 2014, is amended by striking the section and inserting in lieu thereof the following:

404A.3 Application and registration — agreement — compliance and examination.

1. *Application and fees.*

a. An eligible taxpayer seeking historic preservation and cultural and entertainment district tax credits provided in section 404A.2 shall make application to the department in the manner prescribed by the department.

b. The department may accept applications on a continuous basis or may accept applications, or one or more components of an application, during one or more application periods.

c. The application shall include any information deemed necessary by the department to evaluate the eligibility under the program of the applicant and the rehabilitation project, the amount of projected qualified rehabilitation expenditures of a rehabilitation project, and the amount and source of all funding for a rehabilitation project. An applicant shall have the burden of proof to demonstrate to the department that the applicant is an eligible taxpayer and the project is a qualified rehabilitation project under the program.

d. The department may establish criteria for the use of electronic or other alternative filing or submission methods for any application, document, or payment requested or required under this program. Such criteria may provide for the acceptance of a signature in a form other than the handwriting of a person.

e. (1) The department may charge application and other fees to eligible taxpayers who apply to participate in the program. The amount of such fees shall be determined based on the costs of the department associated with administering the program.

(2) Fees collected by the department pursuant to this paragraph shall be deposited with the department pursuant to section 303.9, subsection 1.

2. *Registration.*

a. Upon review of the application, the department may register a qualified rehabilitation project under the program. If the department registers the project, the department shall make a preliminary determination as to the amount of tax credits for which the project qualifies.

b. After registering the qualified rehabilitation project, the department shall notify the eligible taxpayer of successful registration under the program. The notification shall include the amount of tax credits under section 404A.2 for which the qualified rehabilitation project has received a tentative award and a statement that the amount is a preliminary determination only.

3. *Agreement.*

a. Upon successful registration of a qualified rehabilitation project, the eligible taxpayer shall enter into an agreement with the department for the successful completion of all requirements of the program.

b. The agreement shall contain mutually agreeable terms and conditions which, at a minimum, provide for the following:

(1) The amount of the tax credit award. An eligible taxpayer has no right to receive a tax credit certificate or claim a tax credit until all requirements of the agreement and subsections 4 and 5 have been satisfied. The amount of tax credit included on a tax credit certificate issued under this section shall be contingent upon verification by the department of the amount of final qualified rehabilitation expenditures.

(2) The rehabilitation work to be performed.

(3) The budget of the qualified rehabilitation project, including the projected qualified rehabilitation expenditures, allowable cost overruns, and the source and amount of all funding received or anticipated to be received. The amount of allowable cost overruns provided for in the agreement shall not exceed the following amount:

(a) For a qualified rehabilitation project with final qualified rehabilitation expenditures of not more than seven hundred fifty thousand dollars, fifteen percent of the projected qualified rehabilitation expenditures provided for in the agreement.

(b) For a qualified rehabilitation project with final qualified rehabilitation expenditures of more than seven hundred fifty thousand dollars but not more than six million dollars, ten percent of the projected qualified rehabilitation expenditures provided for in the agreement.

(c) For a qualified rehabilitation project with final qualified rehabilitation expenditures of more than six million dollars, five percent of the projected qualified rehabilitation expenditures provided for in the agreement.

(4) The commencement date of the qualified rehabilitation project, which shall not be later than the end of the fiscal year in which the agreement is entered into.

(5) The completion date of the qualified rehabilitation project, which shall be within thirty-six months of the commencement date.

(6) The date on which the agreement terminates, which date shall not be earlier than five years from the date on which the tax credit certificate is issued.

4. Compliance.

a. The eligible taxpayer shall, for the length of the agreement, annually certify to the department compliance with the requirements of the agreement. The certification shall be made at such time as the department shall determine in the agreement.

b. The eligible taxpayer shall have the burden of proof to demonstrate to the department that all requirements of the agreement are satisfied. The taxpayer shall notify the department in a timely manner of any changes in the qualification of the rehabilitation project or in the eligibility of the taxpayer to claim the tax credit provided under this chapter, or of any other change that may have a negative impact on the eligible taxpayer's ability to successfully complete any requirement under the agreement.

c. (1) If after entering into the agreement but before a tax credit certificate is issued, the eligible taxpayer or the qualified rehabilitation project no longer meets the requirements of the agreement, the department may find the taxpayer in default under the agreement and may revoke the tax credit award.

(2) If an eligible taxpayer obtains a tax credit certificate from the department by way of a prohibited activity, the eligible taxpayer and any transferee shall be jointly and severally liable to the state for the amount of the tax credits so issued, interest and penalties allowed under chapter 422, and reasonable attorney fees and litigation costs, except that the liability of the transferee shall not exceed an amount equal to the amount of the tax credits acquired by the transferee. The department of revenue, upon notification or discovery that a tax credit certificate was issued to an eligible taxpayer by way of a prohibited activity, shall revoke any outstanding tax credit and seek repayment of the value of any tax credit already claimed, and the failure to make such a repayment may be treated by the department of revenue in the same manner as a failure to pay the tax shown due or required to be shown due with the filing of a return or deposit form. A qualifying transferee is not subject to the liability, revocation, and repayment imposed under this subparagraph.

(3) For purposes of this paragraph:

(a) "*Prohibited activity*" means a breach or default under the agreement with the department, the violation of any warranty provided by the eligible taxpayer to the department or the department of revenue, the claiming of a tax credit issued under this chapter for expenditures that are not qualified rehabilitation expenditures, the violation of any requirements of this chapter or rules adopted pursuant to this chapter, misrepresentation, fraud, or any other unlawful act or omission.

(b) "*Qualifying transferee*" means a transferee who acquires a tax credit certificate issued under this chapter for value, in good faith, without actual or constructive notice of a prohibited activity of the eligible taxpayer who was originally issued the tax credit, and without actual or constructive notice of any other claim to or defense against the tax credit, and which transferee is not associated with the eligible taxpayer by being one or more of the following:

(i) An owner, member, shareholder, or partner of the eligible taxpayer who directly or indirectly owns or controls, in whole or in part, the eligible taxpayer.

(ii) A director, officer, or employee of the eligible taxpayer.

(iii) A relative of the eligible taxpayer or a person listed in subparagraph subdivision (i) or (ii) or, if the eligible taxpayer or an owner, member, shareholder, or partner of the eligible taxpayer is a legal entity, the natural persons who ultimately own such legal entity.

(iv) A person who is owned or controlled, in whole or in part, by a person listed in subparagraph subdivision (i) or (ii).

(c) “*Relative*” means an individual related by consanguinity within the second degree as determined by common law, a spouse, or an individual related to a spouse within the second degree as so determined, and includes an individual in an adoptive relationship within the second degree.

5. *Examination and audit of project.*

a. An eligible taxpayer shall engage a certified public accountant authorized to practice in this state to conduct an examination of the project in accordance with the American institute of certified public accountants’ statements on standards for attestation engagements. Upon completion of the qualified rehabilitation project, the eligible taxpayer shall submit the examination to the department, along with a statement of the amount of final qualified rehabilitation expenditures and any other information deemed necessary by the department or the department of revenue in order to verify that all requirements of the agreement, this chapter, and all rules adopted pursuant to this chapter have been satisfied.

b. Notwithstanding paragraph “a”, the department may waive the examination requirement in this subsection if all the following requirements are satisfied:

(1) The final qualified rehabilitation expenditures of the qualified rehabilitation project, as verified by the department, do not exceed one hundred thousand dollars.

(2) The qualified rehabilitation project is funded exclusively by private funding sources.

c. Upon review of the examination, if applicable, the department shall verify that all requirements of the agreement, this chapter, and all rules adopted pursuant to this chapter have been satisfied and shall verify the amount of final qualified rehabilitation expenditures. After consultation with the department of revenue, the department may issue a tax credit certificate to the eligible taxpayer stating the amount of tax credit under section 404A.2 the eligible taxpayer may claim. The department shall issue the tax credit certificate not later than sixty days following the completion of the examination review, if applicable, and the verifications and consultation required under this paragraph.

6. Notwithstanding any other provision of this chapter to the contrary, the department may waive the requirements of subsections 1 through 4, except the requirements relating to allowable cost overruns in subsection 3, paragraph “b”, subparagraph (3), and the requirements in subsection 4, paragraphs “b” and “c”, for qualified rehabilitation projects with final qualified rehabilitation expenditures of seven hundred fifty thousand dollars or less and may establish by rule different application, registration, agreement, compliance, or other requirements relating to such projects.

7. The department may for good cause amend an agreement.

Sec. 5. Section 404A.4, Code 2014, is amended by striking the section and inserting in lieu thereof the following:

404A.4 Aggregate tax credit award limit.

1. a. Except as provided in subsections 2 and 3, the department shall not award in any one fiscal year an amount of tax credits provided in section 404A.2 in excess of forty-five million dollars.

b. Of the tax credits that may be awarded in a fiscal year pursuant to paragraph “a”, at least five percent of the dollar amount of the tax credits shall be allocated for purposes of new qualified rehabilitation projects with final qualified rehabilitation expenditures of seven hundred fifty thousand dollars or less.

2. a. The amount of a tax credit that is awarded during a fiscal year beginning on or after July 1, 2016, and that is irrevocably declined or revoked on or before June 30 of the next fiscal year may be awarded under section 404A.3 during the fiscal year in which the declination or revocation occurs.

b. The amount of a tax credit that was reserved prior to the effective date of this Act under section 404A.4, Code 2014, for use in a fiscal year beginning before July 1, 2016, that is irrevocably declined or revoked on or after the effective date of this Act, but before July 1, 2016, may be awarded under section 404A.3 during the fiscal year in which such declination or revocation occurs. Such tax credits awarded shall not be claimed by a taxpayer in a fiscal year that is earlier than the fiscal year for which the tax credits were originally reserved.

c. The amount of a tax credit that was available for approval by the state historical preservation office of the department under section 404A.4, Code 2014, in a fiscal year beginning on or after July 1, 2010, but before July 1, 2014, that was required to be allocated to new projects with final qualified rehabilitation costs of five hundred thousand dollars or less, or seven hundred fifty thousand dollars or less, as the case may be, and that was not finally approved by the state historical preservation office, may be awarded under section 404A.3 during the fiscal years beginning on or after July 1, 2014, but before July 1, 2016.

d. Tax credits awarded pursuant to this subsection shall not be considered for purposes of calculating the aggregate tax credit award limit in subsection 1.

3. a. If during the fiscal year beginning July 1, 2016, or any fiscal year thereafter, the department awards an amount of tax credits that is less than the maximum aggregate tax credit award limit specified in subsection 1, the difference between the amount so awarded and the amount specified in subsection 1, not to exceed ten percent of the amount specified in subsection 1, may be carried forward to the succeeding fiscal year and awarded during that fiscal year.

b. Tax credits awarded pursuant to this subsection shall not be considered for purposes of calculating the aggregate tax credit award limit in subsection 1.

Sec. 6. Section 404A.5, Code 2014, is amended to read as follows:

404A.5 Economic impact — recommendations.

1. The department of cultural affairs, in consultation with the department of revenue, shall be responsible for keeping the general assembly and the legislative services agency informed on the overall economic impact to the state of the rehabilitation of eligible properties qualified rehabilitation projects.

2. An annual report shall be filed which shall include but is not limited to data on the number and potential value of qualified rehabilitation projects begun during the latest twelve-month period, the total historic preservation and cultural and entertainment district tax credits originally ~~granted~~ awarded or tax credit certificates originally issued during that period, the potential reduction in state tax revenues as a result of all awarded or issued tax credits still ~~unused~~ unclaimed and eligible for refund, and the potential increase in local property tax revenues as a result of the rehabilitated qualified rehabilitation projects.

3. The department of cultural affairs, to the extent it is able, shall provide recommendations on whether a the limit on tax credits should be ~~established~~ changed, the need for a broader or more restrictive definition of eligible property qualified rehabilitation project, and other adjustments to the tax credits under this chapter.

Sec. 7. NEW SECTION. **404A.6 Rules.**

The department and the department of revenue shall each adopt rules to jointly administer this chapter.

Sec. 8. Section 422.11D, Code 2014, is amended by striking the section and inserting in lieu thereof the following:

422.11D Historic preservation and cultural and entertainment district tax credit.

The taxes imposed under this division, less the credits allowed under section 422.12, shall be reduced by a historic preservation and cultural and entertainment district tax credit allowed under section 404A.2.

Sec. 9. Section 422.33, subsection 10, Code 2014, is amended by striking the subsection and inserting in lieu thereof the following:

10. The taxes imposed under this division shall be reduced by a historic preservation and cultural and entertainment district tax credit allowed under section 404A.2.

Sec. 10. Section 422.60, subsection 4, Code 2014, is amended by striking the subsection and inserting in lieu thereof the following:

4. The taxes imposed under this division shall be reduced by a historic preservation and cultural and entertainment district tax credit allowed under section 404A.2.

Sec. 11. Section 432.12A, Code 2014, is amended by striking the section and inserting in lieu thereof the following:

432.12A Historic preservation and cultural and entertainment district tax credit.

The taxes imposed under this chapter shall be reduced by a historic preservation and cultural and entertainment district tax credit allowed under section 404A.2.

Sec. 12. **APPLICABILITY.** Unless otherwise provided in this Act, this Act applies to agreements entered into by the department and an eligible taxpayer on or after the effective date of this Act, and rehabilitation projects for which a project application was approved and tax credits reserved prior to the effective date of this Act shall be governed by sections 404A.1 through 404A.5, Code 2014.

Approved May 27, 2014

CHAPTER 1119

CRIMINAL TRANSMISSION OF CONTAGIOUS OR INFECTIOUS DISEASES

S.F. 2297

AN ACT relating to the criminal transmission of a contagious or infectious disease, providing penalties, and including effective date provisions.

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

Section 1. **NEW SECTION. 709D.1 Title.**

This chapter shall be known and may be cited as the “*Contagious or Infectious Disease Transmission Act*”.

Sec. 2. **NEW SECTION. 709D.2 Definitions.**

As used in this chapter, unless the context otherwise requires:

1. “*Contagious or infectious disease*” means hepatitis in any form, meningococcal disease, AIDS or HIV as defined in section 141A.1, or tuberculosis.

2. “*Exposes*” means engaging in conduct that poses a substantial risk of transmission.

3. “*Practical means to prevent transmission*” means substantial good faith compliance with a treatment regimen prescribed by the person’s health care provider, if applicable, and with behavioral recommendations of the person’s health care provider or public health officials, which may include but are not limited to the use of a medically indicated respiratory mask or a prophylactic device, to measurably limit the risk of transmission of the contagious or infectious disease.

Sec. 3. **NEW SECTION. 709D.3 Criminal transmission of a contagious or infectious disease.**

1. A person commits a class “B” felony when the person knows the person is infected with a contagious or infectious disease and exposes an uninfected person to the contagious or infectious disease with the intent that the uninfected person contract the contagious or infectious disease, and the conduct results in the uninfected person becoming infected with the contagious or infectious disease.

2. A person commits a class “D” felony when the person knows the person is infected with a contagious or infectious disease and exposes an uninfected person to the contagious or infectious disease with the intent that the uninfected person contract the contagious or infectious disease, but the conduct does not result in the uninfected person becoming infected with the contagious or infectious disease.

3. A person commits a class “D” felony when the person knows the person is infected with a contagious or infectious disease and exposes an uninfected person to the contagious

or infectious disease acting with a reckless disregard as to whether the uninfected person contracts the contagious or infectious disease, and the conduct results in the uninfected person becoming infected with the contagious or infectious disease.

4. A person commits a serious misdemeanor when the person knows the person is infected with a contagious or infectious disease and exposes an uninfected person to the contagious or infectious disease acting with a reckless disregard as to whether the uninfected person contracts the contagious or infectious disease, but the conduct does not result in the uninfected person becoming infected with the contagious or infectious disease.

5. The act of becoming pregnant while infected with a contagious or infectious disease, continuing a pregnancy while infected with a contagious or infectious disease, or declining treatment for a contagious or infectious disease during pregnancy shall not constitute a crime under this chapter.

6. Evidence that a person knows the person is infected with a contagious or infectious disease and has engaged in conduct that exposes others to the contagious or infectious disease, regardless of the frequency of the conduct, is insufficient on its own to prove the intent to transmit the contagious or infectious disease.

7. A person does not act with the intent required pursuant to subsection 1 or 2, or with the reckless disregard required pursuant to subsection 3 or 4, if the person takes practical means to prevent transmission, or if the person informs the uninfected person that the person has a contagious or infectious disease and offers to take practical means to prevent transmission but that offer is rejected by the uninfected person subsequently exposed to the infectious or contagious disease.

8. It is an affirmative defense to a charge under this section if the person exposed to the contagious or infectious disease knew that the infected person was infected with the contagious or infectious disease at the time of the exposure and consented to exposure with that knowledge.

Sec. 4. NEW SECTION. **709D.4 Additional remedies.**

This chapter shall not be construed to preclude the use of any other civil or criminal remedy available relating to the transmission of a contagious or infectious disease.

Sec. 5. Section 141A.9, subsection 2, paragraph i, Code 2014, is amended to read as follows:

i. Pursuant to sections 915.42 and 915.43, to a convicted or alleged sexual assault offender; the physician or other health care provider who orders the test of a convicted or alleged offender; the victim; the parent, guardian, or custodian of the victim if the victim is a minor; the physician of the victim if requested by the victim; the victim counselor or person requested by the victim to provide counseling regarding the HIV-related test and results; the victim's spouse; persons with whom the victim has engaged in vaginal, anal, or oral intercourse subsequent to the sexual assault; members of the victim's family within the third degree of consanguinity; and the county attorney who ~~may use the results as evidence in the prosecution of sexual assault under chapter 915, subchapter V, or prosecution of the offense of criminal transmission of HIV under chapter 709C~~ filed the petition for HIV-related testing under section 915.42. For the purposes of this paragraph, "victim" means victim as defined in section 915.40.

Sec. 6. Section 692A.101, subsection 1, paragraph a, subparagraph (9), Code 2014, is amended by striking the subparagraph.

Sec. 7. Section 692A.102, subsection 1, paragraph c, subparagraph (23), Code 2014, is amended by striking the subparagraph.

Sec. 8. Section 915.43, subsections 4 and 5, Code 2014, are amended to read as follows:

4. Results of a test performed under this subchapter, except as provided in subsection 13, shall be disclosed only to the physician or other practitioner who orders the test of the convicted or alleged offender; the convicted or alleged offender; the victim; the victim counselor or person requested by the victim to provide counseling regarding the HIV-related test and results; the physician of the victim if requested by the victim; the parent, guardian,

or custodian of the victim, if the victim is a minor; and the county attorney who filed the petition for HIV-related testing under this chapter, ~~who may use the results to file charges of criminal transmission of HIV under chapter 709C.~~ Results of a test performed under this subchapter shall not be disclosed to any other person without the written informed consent of the convicted or alleged offender. A person to whom the results of a test have been disclosed under this subchapter is subject to the confidentiality provisions of section 141A.9, and shall not disclose the results to another person except as authorized by section 141A.9, subsection 2, paragraph “i”.

5. If testing is ordered under this subchapter, the court shall also order periodic testing of the convicted offender during the period of incarceration, probation, or parole or of the alleged offender during a period of six months following the initial test if the physician or other practitioner who ordered the initial test of the convicted or alleged offender certifies that, based upon prevailing scientific opinion regarding the maximum period during which the results of an HIV-related test may be negative for a person after being HIV-infected, additional testing is necessary to determine whether the convicted or alleged offender was HIV-infected at the time the sexual assault or alleged sexual assault was perpetrated. The results of the test conducted pursuant to this subsection shall be released only to the physician or other practitioner who orders the test of the convicted or alleged offender, the convicted or alleged offender, the victim counselor or person requested by the victim to provide the counseling regarding the HIV-related test and results who shall disclose the results to the petitioner, the physician of the victim, if requested by the victim, and the county attorney who ~~may use the results as evidence in the prosecution of the sexual assault or in the prosecution of the offense of criminal transmission of HIV under chapter 709C filed the petition for HIV-related testing under section 915.42.~~

Sec. 9. REPEAL. Chapter 709C, Code 2014, is repealed.

Sec. 10. SEX OFFENDER REGISTRY — EXPUNGEMENT OF RECORD.

1. The division of criminal investigation in the department of public safety shall expunge the registration of a registrant who was required to register on the state’s sex offender registry pursuant to chapter 692A, Code 2014, on the basis of having been convicted of the aggravated offense of criminal transmission of human immunodeficiency virus in violation of section 709C.1, subsection 1, paragraph “a”, Code 2014, provided the registrant has been convicted of no other offense requiring registration.

2. The department of public safety shall also remove the relevant information of such a person specified in subsection 1 from the sex offender registry internet site provided the person has been convicted of no other offense requiring registration. Upon removal of the relevant information from the sex offender registry internet site, the relevant information of the person shall no longer be displayed on the sex offender registry internet site unless the person is convicted of another offense that requires registration.

Sec. 11. EFFECTIVE DATE. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved May 30, 2014

CHAPTER 1120**CHILD AND DEPENDENT CARE INCOME TAX CREDITS***S.F. 2337*

AN ACT relating to the child and dependent care credit available against the individual income tax, and including effective date and applicability provisions.

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

Section 1. Section 422.12C, subsection 1, unnumbered paragraph 1, Code 2014, is amended to read as follows:

The taxes imposed under this division, less the amounts of nonrefundable credits allowed under this division, shall be reduced by a child and dependent care credit equal to the following percentages of the federal child and dependent care credit provided in section 21 of the Internal Revenue Code, without regard to whether or not the federal credit was limited by the taxpayer's federal tax liability:

Sec. 2. **EFFECTIVE DATE.** This Act takes effect January 1, 2015.

Sec. 3. **APPLICABILITY.** This Act applies to tax years beginning on or after January 1, 2015.

Approved May 30, 2014

CHAPTER 1121**SOLAR ENERGY SYSTEM TAX CREDIT CHANGES***S.F. 2340*

AN ACT modifying provisions applicable to the solar energy system tax credit, and including effective date and retroactive applicability provisions.

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

Section 1. Section 422.11L, subsection 1, paragraphs a and b, Code 2014, are amended to read as follows:

a. ~~Fifty Sixty~~ percent of the federal residential energy efficient property credit related to solar energy provided in section 25D of the Internal Revenue Code, not to exceed ~~three~~ five thousand dollars.

b. ~~Fifty Sixty~~ percent of the federal energy credit related to solar energy systems provided in section ~~48~~ of the Internal Revenue Code, not to exceed ~~fifteen~~ twenty thousand dollars.¹

Sec. 2. Section 422.11L, subsection 3, Code 2014, is amended by adding the following new paragraphs:

NEW PARAGRAPH. c. A taxpayer may claim more than one credit under this section, but may claim only one credit per separate and distinct solar installation. The department shall establish criteria, by rule, for determining what constitutes a separate and distinct installation.

NEW PARAGRAPH. d. A taxpayer must submit an application to the department for each separate and distinct solar installation. The application must be approved by the department in order to claim the tax credit. The application must be filed by May 1 following the year of the installation of the solar energy system.

¹ See chapter 1141, §77, 79, 80 herein

Sec. 3. Section 422.11L, subsection 4, Code 2014, is amended to read as follows:

4. a. The cumulative value of tax credits claimed annually by applicants pursuant to this section shall not exceed ~~one~~ four million five hundred thousand dollars. Of this amount, at least one million dollars shall be reserved for claims associated with or resulting from residential solar energy system installations. In the event that the total amount of claims submitted for residential solar energy system installations in a tax year is an amount less than one million dollars, the remaining unclaimed reserved amount shall be made available for claims associated with or resulting from nonresidential solar energy system installations received for the tax year.

b. If an amount of tax credits available for a tax year pursuant to paragraph "a" goes unclaimed, the amount of the unclaimed tax credits shall be made available for the following tax year in addition to, and cumulated with, the amount available pursuant to paragraph "a" for the following tax year.

Sec. 4. EFFECTIVE UPON ENACTMENT. This Act, being deemed of immediate importance, takes effect upon enactment.

Sec. 5. RETROACTIVE APPLICABILITY. This Act applies retroactively to January 1, 2014, for tax years beginning and installations occurring on or after that date.²

Approved May 30, 2014

CHAPTER 1122

ELIGIBILITY FOR RENEWABLE ENERGY TAX CREDITS

S.F. 2343

AN ACT relating to qualification requirements for the renewable energy tax credit.

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

Section 1. Section 476C.1, subsection 6, paragraph d, Code 2014, is amended to read as follows:

d. Was initially placed into service on or after July 1, 2005, and before January 1, ~~2015~~ 2017.

Sec. 2. Section 476C.3, subsection 5, Code 2014, is amended to read as follows:

5. a. Notwithstanding the definition of "eligible renewable energy facility" in section 476C.1, subsection 6, unnumbered paragraph 1, of the maximum amount of energy production capacity equivalent of all other facilities found eligible pursuant to subsection 4, paragraph "b", an amount equivalent to ten megawatts of nameplate generating capacity shall be reserved for natural gas, methane and landfill gas, or biogas cogeneration facilities incorporated within or associated with an ethanol plant to assist the ethanol plant in meeting a low carbon fuel standard. Thermal heat generated by the cogeneration facility and used for a commercial purpose may be counted toward satisfying the ten megawatt reservation requirement.

b. A facility that has been granted eligibility pursuant to paragraph "a" for a natural gas cogeneration facility incorporated within or associated with an ethanol plant prior to July 1, 2014, shall not be required to submit a new application if the facility constructs or utilizes methane and landfill gas or biogas cogeneration facilities on or after that date and does not make any other significant changes to the facility or to its status as an eligible facility under paragraph "a".

² See chapter 1141, §76, 79, 80 herein

Sec. 3. Section 476C.5, Code 2014, is amended to read as follows:

476C.5 Certificate issuance period.

A producer or purchaser of renewable energy may receive renewable energy tax credit certificates for a ten-year period for each eligible renewable energy facility under this chapter. The ten-year period for issuance of the tax credit certificates begins with the date the purchaser of renewable energy first purchases electricity, hydrogen fuel, methane gas or other biogas used to generate electricity, or heat for commercial purposes from the eligible renewable energy facility for which a tax credit is issued under this chapter, or the date the producer of the renewable energy first uses the energy produced by the eligible renewable energy facility for on-site consumption. Renewable energy tax credit certificates shall not be issued for renewable energy purchased or produced for on-site consumption after December 31, ~~2024~~ 2026.

Approved May 30, 2014

CHAPTER 1123

TRANSPORTATION — MISCELLANEOUS CHANGES

S.F. 2355

AN ACT relating to matters under the purview of the department of transportation, establishing a fee, and including effective date provisions.

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

DIVISION I HIGHWAYS

Section 1. Section 306.3, unnumbered paragraph 1, Code 2014, is amended to read as follows:

As used in this chapter or in any chapter of the Code relating to highways, except as otherwise specified:

Sec. 2. Section 306C.1, subsection 2, Code 2014, is amended to read as follows:

2. “*Interstate highway*” includes “*interstate road*” and “*interstate system*” and means any highway of the ~~primary~~ national highway system at any time officially designated as a part of the national system of interstate and defense highways by the department and approved by the appropriate authority of the federal government.

Sec. 3. Section 306C.1, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 5. “*National highway system*” means the network designated by the federal highway administration in consultation with the state department of transportation, which consists of interconnected urban and rural principal arterials and highways that serve major population centers, ports, airports, public transportation facilities, other intermodal transportation facilities, and other major travel destinations; meet national defense requirements; and serve interstate and interregional travel.

Sec. 4. Section 306C.2, unnumbered paragraph 1, Code 2014, is amended to read as follows:

A person shall not establish, operate, or maintain a junkyard, any portion of which is within one thousand feet of the nearest edge of the right-of-way of any interstate highway on the national highway system, except:

Sec. 5. Section 306C.3, Code 2014, is amended to read as follows:

306C.3 Junkyards lawfully in existence.

1. Any junkyard located outside a zoned or unzoned industrial area lawfully in existence on July 1, 1972, which is within one thousand feet of the nearest edge of the right-of-way and visible from the main-traveled portion of any highway on the interstate system shall be screened, if feasible, by the department, or by the owner under rules and direction of the department, at locations on the highway right-of-way or in areas acquired for such purposes outside the right-of-way in order to obscure the junkyard from the main-traveled way of such highways.

2. Any junkyard located outside a zoned or unzoned industrial area lawfully in existence on July 1, 2014, which is within one thousand feet of the nearest edge of the right-of-way and visible from the main-traveled portion of any noninterstate highway which is on the national highway system shall be screened, if feasible, by the department, or by the owner under rules and direction of the department, at locations on the highway right-of-way or in areas acquired for such purposes outside the right-of-way in order to obscure the junkyard from the main-traveled way of such highways.

Sec. 6. Section 306C.10, subsections 1, 2, 10, 13, and 20, Code 2014, are amended to read as follows:

1. “*Adjacent area*” means an area which is contiguous to and within six hundred sixty feet of the nearest edge of the right-of-way of any ~~interstate, freeway primary, or primary~~ highway.

2. “*Advertising device*” includes any outdoor sign, display, device, figure, painting, drawing, message, placard, poster, billboard, or any other device designed, intended, or used to advertise or give information in the nature of advertising, and having the capacity of being visible from the traveled portion of any ~~interstate or primary~~ highway.

10. “*Interstate highway*” includes “*interstate road*” and “*interstate system*” and means any highway of the ~~primary national highway~~ system at any time officially designated as a part of the national system of interstate and defense highways by the department and approved by the appropriate authority of the federal government.

13. “*Primary highways*” ~~includes the entire primary system as officially designated, or as may hereafter be so designated, by the department~~ means all highways on the national highway system and all highways on the federal-aid primary system as it existed on June 1, 1991.

20. “*Unzoned commercial or industrial area*” means those areas not zoned by state or local law, regulation, or ordinance, which are occupied by one or more commercial or industrial activities, and the land along the ~~interstate highways and primary~~ highways for a distance of seven hundred fifty feet immediately adjacent to the activities. All measurements shall be from the outer edge of the regularly used buildings, parking lots, storage, or processing areas of the activities and shall be parallel to the edge of pavement of the highway. Measurements shall not be from the property line of the activities unless that property line coincides with the limits of the activities. Unzoned commercial or industrial areas shall not include land on the opposite side of the highway from the commercial or industrial activities.

Sec. 7. Section 306C.10, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 12A. “*National highway system*” means the network designated by the federal highway administration in consultation with the state department of transportation, which consists of interconnected urban and rural principal arterials and highways that serve major population centers, ports, airports, public transportation facilities, other intermodal transportation facilities, and other major travel destinations; meet national defense requirements; and serve interstate and interregional travel.

Sec. 8. Section 306C.12, Code 2014, is amended to read as follows:

306C.12 None visible from highway.

An advertising device shall not be constructed or reconstructed beyond the adjacent area in unincorporated areas of the state if it is visible from the main-traveled way of any ~~interstate or primary~~ highway except for advertising devices permitted in section 306C.11, subsections 1 and 2. Any advertising device permitted beyond an adjacent area in unincorporated areas

of the state shall be subject to the applicable permit provisions of section 306C.18.

Sec. 9. Section 306C.13, subsections 2, 3, 4, and 5, Code 2014, are amended to read as follows:

2. Advertising devices located within the adjacent area of nonfreeway primary highways shall not be erected or maintained closer to another advertising device facing in the same direction than one hundred feet if inside the corporate limits of a municipality. No advertising device, other than as excepted or permitted by ~~subsections subsection 4, 5, or 6 of this section~~, shall be located within the triangular area formed by the line connecting two points each fifty feet back from the point where the street right-of-way lines of the main-traveled way and the intersecting street meet, or would meet, if extended.

3. Advertising devices located within the adjacent area of nonfreeway primary highways shall not be erected or maintained closer to another advertising device facing in the same direction than three hundred feet if outside the corporate limits of a municipality. No advertising device, other than those excepted or permitted by ~~subsections subsection 4, 5, or 6 of this section~~, shall be located within the triangular area formed by a line connecting two points each one hundred feet back from the point where the street right-of-way lines of the main-traveled way and the intersecting street meet, or would meet, if extended.

4. The distance spacing measurements fixed by subsections 2 and 3 ~~of this section~~ shall not apply to advertising devices which are separated by a building in such a manner that only one advertising device located within the minimum spacing distance is visible from a highway at any one time.

5. Within a triangular area, as defined by subsections 2 and 3 ~~of this section~~, occupied by a building or structure, no advertising device shall be erected or maintained closer to the intersection than the building or structure itself, except that a wall advertising device may be attached to said building or structure not to protrude more than twelve inches.

Sec. 10. Section 306C.13, subsection 8, paragraph g, Code 2014, is amended to read as follows:

g. The standards contained in this section pertaining to size, lighting, and spacing shall not apply to advertising devices erected or maintained within six hundred sixty feet of the right-of-way of those portions of the interstate highway system exempted from control under chapter 306B by authority of section 306B.2, subsection 4, nor to advertising devices erected and maintained within adjacent areas along noninterstate primary highways within zoned and unzoned commercial and industrial areas, unless said advertising devices were erected subsequent to July 1, 1972.

DIVISION II MISCELLANEOUS PROVISIONS

Sec. 11. Section 321.50, subsection 5, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. *d.* For purposes of this subsection, a security interest noted on an Iowa certificate of title and appearing in the statewide computer system and the county's records shall be presumed to be discharged upon presentation of a valid certificate of title subsequently issued by a foreign jurisdiction on which the security interest is no longer noted.

Sec. 12. Section 321.176A, subsection 1, Code 2014, is amended to read as follows:

1. A farmer or a person working for a farmer while operating a ~~commercial motor vehicle controlled by the farmer within one hundred fifty air miles of the farmer's farm to transport the farmer's own agricultural products, farm machinery, or farm supplies to or from the farm covered farm vehicle as defined in the federal Moving Ahead for Progress in the 21st Century Act, Pub. L. No. 112-141, §32934.~~ The exemption provided in this subsection shall apply to farmers who assist each other through an exchange of services and shall include operation of a commercial motor vehicle between the farms of the farmers who are exchanging services.

Sec. 13. Section 321.187, Code 2014, is amended to read as follows:

321.187 Examiners.

1. The department shall examine applicants for driver's licenses. Examiners of the department shall wear an identifying badge and uniform provided by the department.

2. The department may by rule designate community colleges established under chapter 260C and other third-party testers to administer the driving skills test required for a commercial driver's license, provided that all of the following occur:

a. The driving skills test is the same as that which would otherwise be administered by the state.

b. The examiner third-party tester contractually agrees to comply with the requirements of 49 C.F.R. §383.75 as adopted by rule by the department.

c. Any third-party skills test examiner used by the third-party tester shall meet the requirements of 49 C.F.R. §383.75 and 49 C.F.R. §384.228, as adopted by rule by the department. The department shall adopt rules requiring that a third-party tester, other than a community college established under chapter 260C, shall be an Iowa-based motor carrier, or its subsidiary, that has its principal office within this state and operates a permanent commercial driver training facility in this state. The rules may also provide that a third-party tester conduct a number of skills test examinations above the number required under 49 C.F.R. §383.75 in order to remain qualified as a third-party tester under this section.

3. As used in this section, "third-party tester" and "third-party skills test examiner" mean as defined in 49 C.F.R. §383.5.

Sec. 14. Section 321.194, subsection 2, Code 2014, is amended to read as follows:

2. *Suspension and revocation.* A driver's license issued under this section is subject to suspension or revocation for the same reasons and in the same manner as suspension or revocation of any other driver's license. The department may also suspend a driver's license issued under this section upon receiving satisfactory evidence that the licensee has violated the restrictions of the license or has been involved in one or more accidents chargeable to the licensee. The department may suspend a driver's license issued under this section upon receiving a record of the licensee's conviction for one violation. The department shall revoke the license upon receiving a record of conviction for two or more violations of a law of this state or a city ordinance regulating the operation of motor vehicles on highways other than parking violations as defined in section 321.210. After a person licensed under this section receives two or more convictions which require revocation of the person's license under this section, the department shall not grant an application for a new driver's license until the expiration of ~~one year~~ thirty days.

Sec. 15. Section 321.257, subsection 2, paragraphs g and h, Code 2014, are amended to read as follows:

g. A "don't walk" or "steady upraised hand" light is a pedestrian signal which means that pedestrian traffic facing the illuminated pedestrian signal shall not start to cross the roadway in the direction of the pedestrian signal, and pedestrian traffic in the crossing shall proceed to a safety zone.

h. A "walk" or "walking person" light is a pedestrian signal which means that pedestrian traffic facing the illuminated pedestrian signal may proceed to cross the roadway in the direction of the pedestrian signal and shall be given the right-of-way by drivers of all vehicles.

Sec. 16. Section 321.257, subsection 2, Code 2014, is amended by adding the following new paragraphs:

NEW PARAGRAPH. *Og.* A "flashing yellow arrow" light shown alone or with another official traffic-control signal means vehicular traffic may cautiously enter the intersection and proceed only in the direction indicated by the arrow. Vehicular traffic shall yield the right-of-way to other vehicles and pedestrians lawfully within the intersection and any vehicle on the opposing approach which is approaching so closely as to constitute an immediate hazard during the time the driver is moving within the intersection.

NEW PARAGRAPH. *Oh.* A "flashing upraised hand" or "upraised hand with countdown" light is a pedestrian signal which means that pedestrian traffic facing the illuminated pedestrian signal shall not start to cross the roadway in the direction of the pedestrian signal, and pedestrian traffic in the crossing shall proceed to a safety zone. The "upraised

hand with countdown” light is a pedestrian signal that also provides the time remaining for the pedestrian to complete the crossing.

Sec. 17. Section 321.258, Code 2014, is amended to read as follows:

321.258 Arrangement of lights on official traffic-control signals.

1. Colored lights placed on a vertical official traffic-control signal face shall be arranged from the top to the bottom in the following order when used:

- a. Circular red, circular.
- b. Steady and/or flashing left-turn red arrow.
- c. Steady and/or flashing right-turn red arrow.
- d. Circular yellow, circular.
- e. Circular green, straight through yellow arrow, straight through.
- f. Straight-through green arrow, left turn.
- g. Steady left-turn yellow arrow, left turn.
- h. Flashing left-turn yellow arrow.
- i. Left-turn green arrow, right turn.
- j. Steady right-turn yellow arrow, and right turn.
- k. Flashing right-turn yellow arrow.
- l. Right-turn green arrow.

2. Colored lights placed on a horizontal official traffic-control signal face shall be arranged from the left to the right in the following order when used:

- a. Circular red, circular.
- b. Steady and/or flashing left-turn red arrow.
- c. Steady and/or flashing right-turn red arrow.
- d. Circular yellow, left turn.
- e. Steady left-turn yellow arrow, left turn.
- f. Flashing left-turn yellow arrow.
- g. Left-turn green arrow, circular.
- h. Circular green, straight through yellow.
- i. Straight-through green arrow, straight through green.
- j. Steady right-turn yellow arrow, right turn.
- k. Flashing right-turn yellow arrow, and right turn.
- l. Right-turn green arrow.

Sec. 18. Section 321A.17, subsection 4, Code 2014, is amended to read as follows:

4. An individual applying for a driver’s license following a period of suspension or revocation pursuant to a dispositional order issued under section 232.52, subsection 2, paragraph “a”, or under section 321.180B, section 321.210, subsection 1, paragraph “a”, subparagraph (4), or section 321.210A, 321.213A, 321.213B, 321.216B, or 321.513, following a period of suspension or revocation under section 321.178 or 321.194, or following a period of revocation pursuant to a court order issued under section 901.5, subsection 10, or under section 321J.2A, is not required to maintain proof of financial responsibility under this section.

Sec. 19. NEW SECTION. 328.13 Commercial air service retention and expansion committee.

A commercial air service retention and expansion committee is established within the aviation office of the department. The membership of the committee shall consist of the director or the director’s designee; the managers of each airport in Iowa with commercial air service; two members of the senate, one appointed by the majority leader of the senate and one appointed by the minority leader of the senate; and two members of the house of representatives, one appointed by the speaker of the house and one appointed by the minority leader of the house. Legislative members are eligible for per diem and expenses as provided in section 2.10, for each day of service. The committee shall, on or before December 31, 2014, develop a plan for the retention and expansion of passenger air service in Iowa. The committee shall meet as the committee deems necessary to assess progress in implementing the plan and, if necessary, to update the plan.

Sec. 20. Section 328.24, unnumbered paragraph 1, Code 2014, is amended to read as follows:

If, during the year for which an aircraft, except nonresident aircraft used for the application of herbicides and pesticides, was registered and the required fee paid, the aircraft is destroyed by fire or accident or junked, and its identity as an aircraft entirely eliminated, or ~~if the aircraft is removed and continuously used beyond the boundaries of the state, then the owner in whose name it was registered at the time of destruction, dismantling, or removal from the state shall return the certificate of registration to the department within ten~~ thirty days and make affidavit of the destruction, dismantling, or removal and make claim for the refund. The refund shall be paid from the general fund of the state.

Sec. 21. 2012 Iowa Acts, chapter 1129, section 4, is amended to read as follows:

SEC. 4. ROAD USE TAX FUND EFFICIENCY MEASURES — ~~QUARTERLY~~ ANNUAL REPORTS. The department of transportation shall submit ~~quarterly reports~~ a report annually on or before December 31 in an electronic format to the co-chairpersons of the joint appropriations subcommittee on transportation, infrastructure, and capitals, the chairpersons of the senate and house standing committees on transportation, the department of management, and the legislative services agency regarding the implementation of efficiency measures identified in the “Road Use Tax Fund Efficiency Report”, January 2012. The reports shall provide details of activities undertaken in the previous ~~quarter~~ year relating to one-time and long-term program efficiencies and partnership efficiencies. Issues to be covered in the reports shall include but are not limited to savings realized from the implementation of particular efficiency measures; updates concerning measures that have not been implemented; efforts involving cities, counties, other jurisdictions, or stakeholder interest groups; any new efficiency measures identified or undertaken; and identification of any legislative action that may be required to achieve efficiencies. ~~The first report shall be submitted by October 1, 2012.~~

Sec. 22. INTERSECTION REPORT. By October 1, 2014, the county engineer of each county shall provide a report to the department of transportation identifying all locations in the county where two different roads or highways having speed limits of 55 miles per hour or greater intersect but are not controlled by an official traffic-control signal or by official traffic-control devices that direct traffic approaching from every direction to stop or yield before entering the intersection. On or before December 31, 2014, the department shall file a report with the legislative services agency detailing the number and locations of the intersections identified in the county engineers’ reports.

Sec. 23. FUTURE REPEAL. The section of this division of this Act amending section 321.187 is repealed five years after the effective date of this division of this Act.

Sec. 24. PRIOR REVOCATIONS.

1. The department of transportation shall end the period of revocation for any person whose driver’s license was revoked under section 321.194, subsection 2, Code 2014, for having two or more convictions if the revocation became effective on or after July 1, 2013, and, as of the effective date of this Act, the revocation has been effective for at least 30 days.

2. The department shall apply the provisions of section 321A.17, subsection 4, as amended by this Act, to end any ongoing duty to maintain proof of financial responsibility imposed under section 321A.17, Code 2014, arising from a revocation under section 321.178, Code 2014, or section 321.194, Code 2014, that occurred prior to the effective date of this Act.

Sec. 25. EFFECTIVE UPON ENACTMENT. The following provision of this division of this Act, being deemed of immediate importance, takes effect upon enactment:

1. The section of this division of this Act amending section 321.187.

DIVISION III
MOTOR VEHICLE DEALERS

Sec. 26. Section 321.48, Code 2014, is amended by adding the following new subsection: NEW SUBSECTION. 2A. Notwithstanding subsections 1 and 2, requirements in those subsections for obtaining title to a vehicle or acknowledging assignment and warranty of title do not apply to a dealer who sells a motor vehicle to a purchaser in a consignment transaction authorized under section 322.7B.

Sec. 27. Section 321.57, subsection 1, Code 2014, is amended to read as follows:

1. A dealer owning any vehicle of a type otherwise required to be registered under this chapter may operate or move the vehicle upon the highways solely for purposes of transporting, testing, demonstrating, or selling the vehicle without registering the vehicle, upon condition that the vehicle display in the manner prescribed in sections 321.37 and 321.38 a special plate issued to the owner as provided in sections 321.58 through 321.62. A dealer may operate or move upon the highways a vehicle owned by the dealer for either private or business purposes, including hauling a load or towing a trailer, without registering it if the vehicle is in the dealer's inventory and is continuously offered for sale at retail, and there is displayed on it a special plate issued to the dealer as provided in sections 321.58 through 321.62. A dealer may operate or move upon the highways an unregistered vehicle owned by a lessor licensed pursuant to chapter 321F solely for the purpose of delivering the vehicle to the owner or transporting the vehicle to or from an auction if there is displayed on the vehicle a special plate issued to the dealer as provided in sections 321.58 through 321.62.

Sec. 28. Section 321.60, Code 2014, is amended to read as follows:

321.60 Issuance of special plates.

The department shall ~~also~~ issue special plates as applied for, which shall display the general distinguishing number assigned to the applicant. Each plate so issued shall also contain a number or symbol identifying the plate and distinguishing it from every other plate bearing the same general distinguishing number. The fee for each special plate is forty dollars for a two-year period or part thereof. The fee for a special plate used on a vehicle that is hauling a load or towing a trailer is seven hundred fifty dollars for a two-year period or part thereof.

Sec. 29. Section 321.69A, subsection 1, paragraph a, subparagraph (2), Code 2014, is amended to read as follows:

(2) The actual cost of any labor or parts charged to or performed by the dealer for any such repairs, adjustments, or parts does not exceed four percent of the dealer's adjusted cost manufacturer's suggested retail price.

Sec. 30. Section 321.69A, subsections 2 and 3, Code 2014, are amended to read as follows:

2. A person licensed as a new motor vehicle dealer pursuant to chapter 322 shall disclose in writing, at or before the time of sale or lease, to the buyer or lessee of a new motor vehicle that the vehicle has been subject to any repairs of damage to or adjustments on or replacements of parts with new parts if the actual cost of any labor or parts charged to or performed by the dealer for any such repairs, adjustments, or parts exceeds four percent of the dealer's adjusted cost manufacturer's suggested retail price. The written disclosure shall include the signature of the buyer or lessee and be in a form and in a format approved by the attorney general by rule. A dealer shall retain a copy of each written disclosure issued pursuant to this section for five years from the date of issuance.

3. As used in this section, "~~dealer's adjusted cost~~" "manufacturer's suggested retail price" means the amount paid by the dealer to the manufacturer or other source for the vehicle, including any freight charges, but excluding any sum paid by the manufacturer to the dealer as a holdback or other monetary incentive relating to the vehicle required to be disclosed by a dealer pursuant to 15 U.S.C. §1232(f)(4).

Sec. 31. Section 321.105A, subsection 2, paragraph c, subparagraph (14), Code 2014, is amended to read as follows:

(14) Vehicles purchased by a licensed motor vehicle dealer for resale or primarily for use by the dealer's customers while the customers' vehicles are being serviced or repaired by the dealer.

Sec. 32. NEW SECTION. 322.7B Consignment sales of motor trucks.

A licensed motor vehicle dealer may sell a used motor truck on a consignment basis if all of the following conditions apply:

1. The dealer is licensed to sell used motor vehicles.
2. The motor truck offered for sale has a gross vehicle weight rating of twenty-six thousand one or more pounds.
3. The dealer prominently displays the words "consignment vehicle" on the motor truck and indicates clearly in the sales documentation that the motor truck is a consignment vehicle. The dealer shall put customers on notice that the dealer does not have title to the vehicle and does not warranty the title.
4. The purchaser certifies to the dealer that the person is either a corporation, limited liability company, or partnership or a person who files a schedule C or schedule F form for federal income tax purposes, and that the motor truck is being purchased for business purposes, and not for personal use.
5. The dealer assumes no liability for damages resulting from a customer's test drive of the motor truck, and the consignor maintains financial liability coverage as required under section 321.20B or 325A.6, as appropriate, for the motor truck throughout the term of the consignment.

Sec. 33. Section 322.9, subsection 2, paragraphs a, b, and c, Code 2014, are amended to read as follows:

a. Failing upon the sale or transfer of a vehicle, except upon the sale of a vehicle under section 322.7B, to deliver to the purchaser or transferee of the vehicle sold or transferred, a manufacturer's or importer's certificate, or a certificate of title duly assigned, as provided in chapter 321.

b. Failing upon the purchasing or otherwise acquiring of a vehicle, except a vehicle acquired on consignment under section 322.7B, to obtain a manufacturer's or importer's certificate, or a certificate of title duly assigned as provided in chapter 321.

c. Failing upon the purchasing or otherwise acquiring of a vehicle, except a vehicle acquired on consignment under section 322.7B, to obtain a new certificate of title to such vehicle when and where required in chapter 321.

Approved May 30, 2014

CHAPTER 1124

ECONOMIC DEVELOPMENT PROGRAMS — INVESTMENT TAX CREDITS, TARGETED SMALL BUSINESSES, INFRASTRUCTURE, ENDOW IOWA, AND DEVELOPMENT REGIONS

S.F. 2359

AN ACT relating to the administration of certain economic development programs by the economic development authority and including effective date and retroactive applicability provisions.

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

DIVISION I
INVESTMENT TAX CREDITS

Section 1. Section 15E.43, subsection 1, paragraph b, Code 2014, is amended to read as follows:

b. A tax credit shall be allowed only for an investment made in the form of cash to purchase equity in a qualifying business or in a community-based seed capital fund. A taxpayer that has received a tax credit for an investment in a community-based seed capital fund shall not claim the tax credit prior to the third tax year following the tax year in which the investment is made. Any tax credit in excess of the taxpayer's liability for the tax year may be credited to the tax liability for the following five years or until depleted, whichever is earlier. A tax credit shall not be carried back to a tax year prior to the tax year in which the taxpayer redeems the tax credit.

Sec. 2. Section 15E.43, subsections 3 and 5, Code 2014, are amended to read as follows:

3. An investment shall be deemed to have been made on the same date as the date of acquisition of the equity interest as determined by the Internal Revenue Code. ~~An investment made prior to January 1, 2002, shall not qualify for a tax credit under this division.~~

5. ~~A tax credit shall not be redeemed during any tax year beginning prior to January 1, 2005.~~ A tax credit shall not be transferable to any other taxpayer.

Sec. 3. Section 15E.43, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 5A. A tax credit issued pursuant to this division for an equity investment in a qualifying business, as described in section 15E.44, which is made on or after January 1, 2014, shall not be redeemed by a taxpayer prior to January 1, 2016.

Sec. 4. Section 15E.44, subsection 1, Code 2014, is amended to read as follows:

1. In order for an equity investment to qualify for a tax credit, the business in which the equity investment is made shall, within one hundred twenty days of the date of the first investment, notify the authority of the names, addresses, shares issued, consideration paid for the shares, and the amount of any tax credits, of all shareholders who may initially qualify for the tax credits, ~~and the earliest year in which the tax credits may be redeemed.~~ The list of shareholders who may qualify for the tax credits shall be amended as new equity investments are sold or as any information on the list shall change.

Sec. 5. Section 15E.44, subsection 2, paragraph f, Code 2014, is amended to read as follows:

f. ~~The business shall have secured, within twenty-four months following the first date on which the equity investments qualifying for tax credits have been made, total equity or financing, near equity financing, binding investment commitments, or some combination thereof,~~ equal to at least two hundred fifty thousand dollars.

Sec. 6. Section 15E.45, subsection 3, paragraph a, subparagraph (3), Code 2014, is amended by striking the subparagraph and inserting in lieu thereof the following:

(3) Any other information required by the authority.

Sec. 7. Section 15E.45, subsection 6, Code 2014, is amended to read as follows:

6. In the event that a community-based seed capital fund fails to meet or maintain any requirement set forth in this section, or in the event that at least thirty-three percent of the invested capital of the community-based seed capital fund has not been invested in one or more separate qualifying businesses, measured at the end of the ~~forty-eighth~~ thirty-sixth month after commencing the fund's investing activities, the authority shall rescind any tax credit certificates issued to limited partners or members and shall notify the department of revenue that it has done so, and the tax credit certificates shall be null and void. ~~However, a~~ A community-based seed capital fund may apply to the authority for a one-year waiver of the requirements of this subsection.

Sec. 8. RETROACTIVE APPLICABILITY. Except as otherwise provided in this division of this Act, this division of this Act applies retroactively to January 1, 2014, for tax years beginning and investments made on or after that date.

DIVISION II
TARGETED SMALL BUSINESS ASSISTANCE

Sec. 9. 2013 Iowa Acts, chapter 13, section 10, subsections 1 and 2, are amended to read as follows:

1. Upon repeal of the targeted small business financial assistance program established in section 15.247, the authority shall transfer all unencumbered and unobligated moneys accruing to the authority pursuant to existing agreements to a fund established by the authority in the state treasury under the control of the authority pursuant to section 15.106A, subsection 1, paragraph "o", to be used for the purposes of providing assistance to targeted small businesses pursuant to ~~subsection~~ subsections 3 and 4 of this section of this Act.

2. Loan payments or repayments and recaptures of principal, interest, or other moneys accruing to the authority on or after June 30, 2013, pursuant to an agreement under section 15.247, shall be transferred to a fund established by the authority in the state treasury under the control of the authority pursuant to section 15.106A, subsection 1, paragraph "o", to be used for the purposes of providing assistance to targeted small businesses pursuant to ~~subsection~~ subsections 3 and 4 of this section of this Act.

Sec. 10. 2013 Iowa Acts, chapter 13, section 10, subsection 3, paragraph c, is amended to read as follows:

c. The authority shall, upon completion of the initial performance period and the other applicable terms of the agreement with the microloan service provider, submit a report to the general assembly and the governor's office describing the results achieved by the service provider and shall make recommendations as to whether the state should continue to provide funds for future fiscal years for the purpose of providing financial and technical assistance to targeted small businesses through the services of a microloan service provider. The report shall also include the results achieved by the program established to assist entities in developing a statewide initiative designed to increase the number of female entrepreneurs in the state pursuant to subsection 4.

Sec. 11. 2013 Iowa Acts, chapter 13, section 10, is amended by adding the following new subsection:

NEW SUBSECTION. 4. a. From the moneys transferred pursuant to subsections 1 and 2, the authority may use amounts not allocated for purposes of subsection 3 for purposes of this subsection.

b. The authority may establish a program to assist one or more private sector entities in implementing a multiyear statewide initiative designed to increase the number of female entrepreneurs in the state. Such an initiative shall target at least ten communities around the state, both urban and rural, for training and discussion on the personal, legal, and financial aspects of starting and operating a small business. The initiative shall also provide for individual mentoring, access to matched savings accounts intended to be used for the start or expansion of a small business by a female entrepreneur, and specialized topical workshops useful to female entrepreneurs.

c. A targeted small business owned, operated, and actively managed by one or more women that is receiving assistance under subsection 3 is also eligible to receive assistance under this subsection.

d. The program established pursuant to this subsection shall be implemented, to the extent practicable, in a manner that complements the program established pursuant to subsection 3. Results achieved by the program established pursuant to this subsection shall be included in the report prepared pursuant to subsection 3.

Sec. 12. EFFECTIVE UPON ENACTMENT. This division of this Act, being deemed of immediate importance, takes effect upon enactment.

DIVISION III
STRATEGIC INFRASTRUCTURE PROGRAM

Sec. 13. Section 15.117A, subsection 6, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. *f.* Review and make recommendations on all applications received by the authority for financial assistance under the Iowa strategic infrastructure program pursuant to section 15.313.

Sec. 14. Section 15.311, Code 2014, is amended to read as follows:

15.311 Title.

This part shall be known as the “*Iowa Strategic Investment Fund*” Infrastructure” program.

Sec. 15. Section 15.313, subsection 1, Code 2014, is amended to read as follows:

1. *a.* ~~An Iowa strategic investment fund is created~~ The authority shall establish a fund pursuant to section 15.106A, subsection 1, paragraph “o”, for purposes of financing strategic infrastructure projects as described in this section. A fund established for purposes of this section may be administered as a revolving fund consisting and may consist of any money moneys appropriated by the general assembly for that purpose purposes of this section and any other moneys that are lawfully available to and obtained or accepted by the authority, from the federal government or private sources for placement in the fund including moneys transferred or deposited from other funds created pursuant to section 15.106A, subsection 1, paragraph “o”. Any moneys appropriated to a fund for purposes of this section shall be used for purposes of the strategic infrastructure program.

b. ~~Notwithstanding section 8.33, moneys in the strategic investment~~ a fund established for purposes of this section at the end of each fiscal year shall not revert to any other fund but shall remain in the strategic investment infrastructure fund for expenditure for subsequent fiscal years.

c. ~~Moneys in a fund established for purposes of this section, except for moneys appropriated to a fund for purposes of this section, may be transferred to other funds created pursuant to section 15.106A, subsection 1, paragraph “o”.~~

Sec. 16. Section 15.313, subsection 2, unnumbered paragraph 1, Code 2014, is amended to read as follows:

~~The assets of the fund program shall be used by the authority to assist in provide financial assistance for strategic infrastructure projects that are intended to lead to relocation or expansion projects for existing businesses as well as entrepreneurial start-up and expansion projects financial assistance for new businesses. Moneys in the fund shall be used for projects designed to meet any of the following purposes:~~

Sec. 17. Section 15.313, subsection 2, paragraphs a, b, c, d, e, and f, Code 2014, are amended by striking the paragraphs.

Sec. 18. Section 15.313, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 2A. The Iowa innovation council shall review each application received by the economic development authority for financial assistance under the program and shall make recommendations to the board regarding all of the following:

a. The completeness of the application.

b. Whether the board should approve an application for financial assistance, and if so, the amount of such financial assistance.

Sec. 19. Section 15.313, subsection 3, Code 2014, is amended by striking the subsection and inserting in lieu thereof the following:

3. For purposes of this section, unless the context otherwise requires:

a. “*Financial assistance*” means the same as defined in section 15.102.

b. “*Strategic infrastructure*” means projects that develop commonly utilized assets that provide an advantage to one or more private sector entities or that create necessary physical infrastructure in the state, and such projects are not adequately provided by the public or

private sectors. Such projects may include vertical improvement developments, facilities and equipment upgrades, or the redevelopment or repurposing of underutilized property or other assets, provided that each project is intended to attract additional public or private sector investment and result in broad-based prosperity in this state.

c. “*Vertical improvement*” means the same as defined in section 15J.2.

Sec. 20. Section 15.313, Code 2014, is amended by adding the following new subsection:
NEW SUBSECTION. 4. The authority shall adopt rules to implement and administer this section. In adopting such rules, the authority shall narrowly construe the provisions of this section.

Sec. 21. Section 15.335B, subsection 2, paragraph a, Code 2014, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (7) For deposit in a fund created for purposes of the strategic infrastructure program established pursuant to section 15.313.

Sec. 22. Section 384.4, subsection 1, paragraph b, Code 2014, is amended to read as follows:

b. Interest as it becomes due and the amount necessary to pay, or to create a sinking fund to pay, the principal at maturity of all general obligation bonds issued by the city ~~or to pay, or to create a sinking fund to pay, amounts as due on loans received through the former Iowa community development loan program pursuant to section 15E.120.~~

Sec. 23. 2011 Iowa Acts, chapter 133, section 13A, as enacted by 2013 Iowa Acts, chapter 142, section 7, is amended to read as follows:

SEC. 13A. TRANSITION UPON REPEAL.

1. Any moneys in the economic development fund created pursuant to section 15G.111, Code Supplement 2011, that remain unobligated on July 1, 2013, shall be transferred to the rebuild Iowa infrastructure fund. The authority shall provide notification to the department of management and to the legislative services agency at the time of the transfer.

2. Loan payments or repayments and recaptures of principal, interest, or other moneys accruing to the authority on or after July 1, 2013, pursuant to an agreement under chapter 15G, subchapter I, shall be transferred by the authority to a fund established by the authority in the state treasury pursuant to section 15.106A, subsection 1, paragraph “o”.

3. The authority may use any moneys accruing pursuant to subsection 2 for purposes of section 15.313.

Sec. 24. REPEAL. Section 15E.120, Code 2014, is repealed.

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

Sec. 26. RETROACTIVE APPLICABILITY. The section of this division of this Act amending 2011 Iowa Acts, chapter 133, section 13A, as enacted by 2013 Iowa Acts, chapter 142, section 7, applies retroactively to July 1, 2013.

DIVISION IV ENDOW IOWA PROGRAM

Sec. 27. Section 15E.303, subsection 4, Code 2014, is amended to read as follows:

4. “*Endow Iowa qualified community foundation*” means a community foundation organized or operating in this state that ~~substantially complies with~~ attains the national standards established by the national council on foundations as determined by the authority in collaboration with the Iowa council of foundations.

DIVISION V
ECONOMIC DEVELOPMENT REGIONS

Sec. 28. Section 15E.231, unnumbered paragraph 1, Code 2014, is amended to read as follows:

In order for an economic development region to receive assistance pursuant to section 15.335B, an economic development region's regional development plan must be approved by the authority. An economic development region shall consist of ~~not less than three counties, unless two contiguous counties have a combined population of at least three hundred thousand based on the most recent federal decennial census~~ three or more contiguous counties or two or more contiguous counties and one or more public or private, nonprofit entities that have entered into an agreement to pursue mutual economic development goals with a regional focus. An economic development region shall establish a focused economic development effort that shall include a regional development plan relating to one or more of the following areas:

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

Approved May 30, 2014

CHAPTER 1125
MEDICAL CANNABIDIOL
S.F. 2360

AN ACT creating the medical cannabidiol Act and providing penalties.

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

Section 1. Section 124.401, subsection 5, Code 2014, is amended by adding the following new unnumbered paragraph after unnumbered paragraph 2:

NEW UNNUMBERED PARAGRAPH. A person may knowingly or intentionally recommend, possess, use, dispense, deliver, transport, or administer cannabidiol if the recommendation, possession, use, dispensing, delivery, transporting, or administering is in accordance with the provisions of chapter 124D. For purposes of this paragraph, "cannabidiol" means the same as defined in section 124D.2.

Sec. 2. NEW SECTION. 124D.1 Short title.

This chapter shall be known and may be cited as the "*Medical Cannabidiol Act*".

Sec. 3. NEW SECTION. 124D.2 Definitions.

As used in this chapter:

1. "*Cannabidiol*" means a nonpsychoactive cannabinoid found in the plant *Cannabis sativa* L. or *Cannabis indica* or any other preparation thereof that is essentially free from plant material, and has a tetrahydrocannabinol level of no more than three percent.

2. "*Department*" means the department of public health.

3. "*Intractable epilepsy*" means an epileptic seizure disorder for which standard medical treatment does not prevent or significantly ameliorate recurring, uncontrolled seizures or for which standard medical treatment results in harmful side effects.

4. "*Neurologist*" means an allopathic or osteopathic physician board-certified in neurology in good standing and licensed under chapter 148.

5. "*Primary caregiver*" means a person, at least eighteen years of age, who has been designated by a patient's neurologist or a person having custody of a patient, as being

necessary to take responsibility for managing the well-being of the patient with respect to the medical use of cannabidiol pursuant to the provisions of this chapter.

Sec. 4. NEW SECTION. 124D.3 Neurologist recommendation — medical use of cannabidiol.

A neurologist who has examined and treated a patient suffering from intractable epilepsy may provide but has no duty to provide a written recommendation for the patient's medical use of cannabidiol to treat or alleviate symptoms of intractable epilepsy if no other satisfactory alternative treatment options exist for the patient and all of the following conditions apply:

1. The patient is a permanent resident of this state.
2. A neurologist has treated the patient for intractable epilepsy for at least six months. For purposes of this treatment period, and notwithstanding section 124D.2, subsection 4, treatment provided by a neurologist may include treatment by an out-of-state licensed neurologist in good standing.
3. The neurologist has tried alternative treatment options that have not alleviated the patient's symptoms.
4. The neurologist determines the risks of recommending the medical use of cannabidiol are reasonable in light of the potential benefit for the patient.
5. The neurologist maintains a patient treatment plan.

Sec. 5. NEW SECTION. 124D.4 Cannabidiol registration card.

1. *Issuance to patient.* The department may approve the issuance of a cannabidiol registration card by the department of transportation to a patient who:

- a. Is at least eighteen years of age.
- b. Is a permanent resident of this state.
- c. Requests the patient's neurologist to submit a written recommendation to the department signed by the neurologist that the patient may benefit from the medical use of cannabidiol pursuant to section 124D.3.
- d. Submits an application to the department, on a form created by the department, in consultation with the department of transportation, that contains all of the following:
 - (1) The patient's full name, Iowa residence address, date of birth, and telephone number.
 - (2) A copy of the patient's valid photo identification.
 - (3) Full name, address, and telephone number of the patient's neurologist.
 - (4) Full name, residence address, date of birth, and telephone number of each primary caregiver of the patient, if any.
 - (5) Any other information required by rule.

2. *Patient card contents.* A cannabidiol registration card issued to a patient by the department of transportation pursuant to subsection 1 shall contain, at a minimum, all of the following:

- a. The patient's full name, Iowa residence address, and date of birth.
 - b. The patient's photo.
 - c. The date of issuance and expiration date of the registration card.
 - d. Any other information required by rule.
3. *Issuance to primary caregiver.* For a patient in a primary caregiver's care, the department may approve the issuance of a cannabidiol registration card by the department of transportation to the primary caregiver who:

- a. Is at least eighteen years of age.
- b. Requests a patient's neurologist to submit a written recommendation to the department signed by the neurologist that a patient in the primary caregiver's care may benefit from the medical use of cannabidiol pursuant to section 124D.3.
- c. Submits an application to the department, on a form created by the department, in consultation with the department of transportation, that contains all of the following:
 - (1) The primary caregiver's full name, residence address, date of birth, and telephone number.
 - (2) The patient's full name.
 - (3) A copy of the primary caregiver's valid photo identification.
 - (4) Full name, address, and telephone number of the patient's neurologist.

(5) Any other information required by rule.

4. *Primary caregiver card contents.* A cannabidiol registration card issued by the department of transportation to a primary caregiver pursuant to subsection 3 shall contain, at a minimum, all of the following:

- a. The primary caregiver's full name, residence address, and date of birth.
- b. The primary caregiver's photo.
- c. The date of issuance and expiration date of the registration card.
- d. The full name of each patient in the primary caregiver's care.
- e. Any other information required by rule.

5. *Expiration date of card.* A cannabidiol registration card issued pursuant to this section shall expire one year after the date of issuance and may be renewed.

6. *Card issuance — department of transportation.* The department may enter into a chapter 28E agreement with the department of transportation to facilitate the issuance of a cannabidiol registration card pursuant to subsections 1 and 3.

Sec. 6. NEW SECTION. 124D.5 Department duties — rules.

1. a. The department shall maintain a confidential file of the names of each patient to or for whom the department issues a cannabidiol registration card and the name of each primary caregiver to whom the department issues a cannabidiol registration card under section 124D.4.

b. Individual names contained in the file shall be confidential and shall not be subject to disclosure, except as provided in subparagraph (1).

(1) Information in the confidential file maintained pursuant to paragraph "a" may be released to the following persons under the following circumstances:

(a) To authorized employees or agents of the department and the department of transportation as necessary to perform the duties of the department and the department of transportation pursuant to this chapter.

(b) To authorized employees of state or local law enforcement agencies, but only for the purpose of verifying that a person is lawfully in possession of a cannabidiol registration card issued pursuant to this chapter.

(2) Release of information pursuant to subparagraph (1) shall be consistent with the federal Health Insurance Portability and Accountability Act of 1996, Pub. L. No. 104-191.

2. The department, in consultation with the department of transportation, shall adopt rules to administer this chapter which shall include but not be limited to rules to establish the manner in which the department shall consider applications for new and renewal cannabidiol registration cards.

Sec. 7. NEW SECTION. 124D.6 Medical use of cannabidiol — affirmative defense.

1. a. A recommendation for the possession or use of cannabidiol as authorized by this chapter shall be provided exclusively by a neurologist for a patient who has been diagnosed with intractable epilepsy.

b. Cannabidiol provided exclusively pursuant to the recommendation of a neurologist shall be obtained from an out-of-state source and shall only be recommended for oral or transdermal administration.

c. A neurologist shall be the sole authorized recommender as part of the treatment plan by the neurologist of a patient diagnosed with intractable epilepsy. A neurologist shall have the sole authority to recommend the use or amount of cannabidiol, if any, in the treatment plan of a patient diagnosed with intractable epilepsy.

2. A neurologist, including any authorized agent thereof, shall not be subject to prosecution for the unlawful recommendation, possession, or administration of marijuana under the laws of this state for activities arising directly out of or directly related to the recommendation or use of cannabidiol in the treatment of a patient diagnosed with intractable epilepsy.

3. a. In a prosecution for the unlawful possession of marijuana under the laws of this state, including but not limited to chapters 124 and 453B, it is an affirmative and complete defense to the prosecution that the patient has been diagnosed with intractable epilepsy, used or possessed cannabidiol pursuant to a recommendation by a neurologist as authorized under

this chapter, and, for a patient eighteen years of age or older, is in possession of a valid cannabidiol registration card.

b. In a prosecution for the unlawful possession of marijuana under the laws of this state, including but not limited to chapters 124 and 453B, it is an affirmative and complete defense to the prosecution that the person possessed cannabidiol because the person is a primary caregiver of a patient who has been diagnosed with intractable epilepsy and is in possession of a valid cannabidiol registration card, and where the primary caregiver's possession of the cannabidiol is on behalf of the patient and for the patient's use only as authorized under this chapter.

c. (1) The defenses afforded a patient under paragraph "a" apply to a patient only if the quantity of cannabidiol oil possessed by the patient does not exceed thirty-two ounces.

(2) The defenses afforded a primary caregiver under paragraph "b" apply to a primary caregiver only if the quantity of cannabidiol oil possessed by the primary caregiver does not exceed thirty-two ounces per patient.

d. If a patient or primary caregiver is charged with the commission of a crime and is not in possession of the person's cannabidiol registration card, any charge or charges filed against the person shall be dismissed by the court if the person produces to the court at the person's trial a cannabidiol registration card issued to that person and valid at the time the person was charged.

4. An agency of this state or a political subdivision thereof, including any law enforcement agency, shall not remove or initiate proceedings to remove a patient under the age of eighteen from the home of a parent based solely upon the parent's or patient's possession or use of cannabidiol as authorized under this chapter.

Sec. 8. NEW SECTION. 124D.7 Penalties.

A person who knowingly or intentionally possesses or uses cannabidiol in violation of the requirements of this chapter is subject to the penalties provided under chapters 124 and 453B.

Sec. 9. NEW SECTION. 124D.8 Repeal.

This chapter is repealed July 1, 2017.

Sec. 10. REPORTS. The university of Iowa carver college of medicine and college of pharmacy shall, on or before July 1 of each year, beginning July 1, 2015, submit a report detailing the scientific literature, studies, and clinical trials regarding the use of cannabidiol on patients diagnosed with intractable epilepsy to the department of public health and the general assembly.

Approved May 30, 2014

CHAPTER 1126

PARI-MUTUEL RACING AND GAMBLING GAMES

S.F. 2362

AN ACT relating to pari-mutuel racetracks, including by providing for live dog racing at pari-mutuel dog racetracks, providing for alternative licensure for dog racetracks, and establishing fees, and including effective date provisions.

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

Section 1. Section 99D.2, subsection 9, Code 2014, is amended to read as follows:

9. "Racetrack enclosure" means all real property utilized for the conduct of a race meeting, including the racetrack, grandstand, concession stands, offices, barns, kennels and barn areas, employee housing facilities, parking lots, and any additional areas designated by

the commission. “Racetrack enclosure” also means all real property utilized by a licensee under this chapter who is not required to conduct live racing pursuant to the requirements of section 99D.9A, on which pari-mutuel wagering on simultaneously telecast horse or dog races may be conducted and lawful gambling is authorized and licensed as provided in this chapter and chapter 99F.

Sec. 2. NEW SECTION. 99D.9A Dog racetrack licensure — discontinuance of live racing requirement — fees.

1. Upon written notification to the commission by September 1, 2014, and agreement to comply with the requirements of this section, a licensee authorized to conduct pari-mutuel wagering at a dog racetrack and to conduct gambling games pursuant to section 99F.6 as of January 1, 2014, may, as of the live racing cessation date, continue to maintain a license as provided in this section for purposes of conducting gambling games and pari-mutuel wagering on simultaneously telecast horse or dog races without the requirement of scheduling performances of live races at the dog racetrack. For purposes of this section, the “live racing cessation date” is October 31, 2014, for the licensee of the pari-mutuel dog racetrack located in Dubuque county, and December 31, 2015, for the licensee of the pari-mutuel dog racetrack located in Pottawattamie county.

2. Upon the live racing cessation date of a licensee, all of the following shall occur:

a. The commission shall determine what portion of the unexpended moneys in the dog racing promotion fund created in section 99D.12 is attributable to the licensee as of the live racing cessation date of the licensee and shall transfer those moneys to the Iowa greyhound pari-mutuel racing fund created in section 99D.9B.

b. Any agreement which was approved by the commission for dog purse supplement payments for live racing by the licensee shall be terminated.

c. Within thirty days after the live racing cessation date of the licensee of the pari-mutuel dog racetrack located in Pottawattamie county, the kennel owners and operators and greyhound owners shall, at their expense, remove all of their property including the greyhounds from the racetrack.

3. a. To maintain a license under this chapter to conduct gambling games and pari-mutuel wagering on simultaneously telecast horse or dog races without the requirement of scheduling performances of live dog races, or to maintain a license under section 99F.4A, subsection 9, the licensee as of the date a payment under this subsection is due shall ensure payment of the live racing cessation fee to the commission for deposit in the Iowa greyhound pari-mutuel racing fund created in section 99D.9B, as required by this subsection.

b. Except as provided in paragraph “c”, the live racing cessation fee shall be paid and determined as follows:

(1) For the licensee authorized to conduct gambling games in Dubuque county pursuant to a license issued pursuant to section 99F.4A, subsection 9, the payment of one million dollars by January 1, 2015, and one million dollars each succeeding January 1 for six consecutive calendar years.

(2) For the pari-mutuel dog racetrack located in Pottawattamie county, the payment of nine million two hundred eighty-five thousand eight hundred dollars by January 1, 2016, and nine million two hundred eighty-five thousand seven hundred dollars each succeeding January 1 for six consecutive calendar years. Payments required under this subparagraph shall be made by the manager of the pari-mutuel racetrack located in Pottawattamie county for deposit in the Iowa greyhound pari-mutuel racing fund created in section 99D.9B, as required by this subsection.

c. (1) If the licensee at the pari-mutuel racetrack located in Pottawattamie county as of January 1, 2014, fails to have the licensee’s license renewed, the licensee’s obligation and any obligation of the manager of the racetrack to make any further payments as provided in this subsection shall cease. However, the commission shall not issue a license to a subsequent or successor licensee at the pari-mutuel racetrack located in Pottawattamie county until all remaining unpaid installments of the live racing cessation fee required under this subsection are paid.

(2) If the licensee issued a license under section 99F.4A, subsection 9, fails to have the license renewed, the licensee’s obligation to make any further payments as provided in this

subsection shall cease. However, the commission shall not issue a license to a subsequent or successor licensee under section 99F.4A, subsection 9, until all remaining installments of the live racing cessation fee required under this subsection are paid.

(3) If the manager of the pari-mutuel racetrack located in Pottawattamie county as of January 1, 2014, pursuant to a management contract with the licensee, ceases to be the manager of the racetrack, the licensee's obligation and any obligation of the manager of the racetrack to make any further payments as provided in this subsection shall cease. However, the commission shall not approve a management contract with the licensee for a subsequent or successor manager until all remaining installments of the live racing cessation fee required under this subsection are paid.

4. Upon written notification to the commission by the licensee of the pari-mutuel dog racetrack located in Dubuque county as provided in subsection 1, all of the following shall occur:

a. The licensee shall be authorized to maintain a license issued to the licensee by the commission to conduct gambling games pursuant to the requirements of section 99F.4A, subsection 9.

b. The licensee shall maintain a license under this chapter until December 31, 2014. The licensee shall, until the live racing cessation date of the licensee, conduct pari-mutuel wagering on live dog races and shall, until December 31, 2014, be authorized to simultaneously telecast horse or dog races as provided by an agreement to conduct live racing during the 2014 calendar year.

5. a. The licensee of the pari-mutuel dog racetrack located in Pottawattamie county who is not required to conduct live racing pursuant to the requirements of this section shall do all of the following:

(1) Remain licensed under this chapter and pursuant to section 99F.4A as a pari-mutuel dog racetrack licensed to conduct gambling games and pari-mutuel wagering on simultaneously telecast horse or dog races.

(2) Continue to pay the annual license fee and regulatory fee as a pari-mutuel dog racetrack licensed to conduct gambling games pursuant to the requirements of section 99F.4A.

(3) Comply with all other applicable requirements of this chapter and chapter 99F except for those requirements concerning live dog racing.

b. However, nothing in this chapter shall require the licensee of the pari-mutuel dog racetrack in Pottawattamie county to conduct pari-mutuel wagering on simultaneously telecast horse or dog races to remain licensed under this chapter or to conduct gambling games without the requirement of scheduling performances of live dog races.

6. a. Compliance with the requirements of this section and the establishment of the Iowa greyhound pari-mutuel racing fund in section 99D.9B shall constitute a full satisfaction of and discharge from any and all liability or potential liability of a licensee authorized to conduct gambling games in Dubuque county pursuant to section 99F.4A, subsection 9, the licensee of the pari-mutuel dog racetrack located in Pottawattamie county, and the Iowa greyhound association which may arise out of either of the following:

(1) The discontinuance of live dog racing or simulcasting.

(2) Distributions made or not made from the Iowa greyhound pari-mutuel racing fund created in section 99D.9B or the purse escrow fund created in the arbitration decision issued in December 1995 with regard to the purse supplements to be paid at the pari-mutuel dog racetrack in Pottawattamie county.

b. Compliance with the requirements of this section and establishment of the Iowa greyhound pari-mutuel racing fund in section 99D.9B shall immunize a licensee authorized to conduct gambling games in Dubuque county pursuant to a license issued pursuant to section 99F.4A, subsection 9, the licensee of the pari-mutuel dog racetrack located in Pottawattamie county, and the Iowa greyhound association and their respective officers, directors, employees, board members, and agents against claims of liability as described in paragraph "a" made by any person or entity.

Sec. 3. NEW SECTION. **99D.9B Iowa greyhound pari-mutuel racing fund.**

1. An Iowa greyhound pari-mutuel racing fund is created in the state treasury under the control of the racing and gaming commission.

2. The fund shall consist of all of the following:

a. Moneys in the dog racing promotion fund created in section 99D.12 that were deposited in the fund from a dog racetrack licensee that is no longer required to conduct live dog races pursuant to section 99D.9A.

b. Moneys deposited in the fund from the live racing cessation fee established in section 99D.9A.

3. a. Fifty percent of the moneys deposited in the fund shall first be distributed to the Iowa greyhound association for deposit in the escrow account established by the Iowa greyhound association pursuant to the requirements of section 99D.9C, provided the Iowa greyhound association is licensed under this chapter to conduct pari-mutuel wagering on live dog races or simultaneously telecast horse or dog races pursuant to the requirements of section 99D.9C, by December 15, 2014.

b. Moneys remaining in the fund following distribution to the Iowa greyhound association as provided in this subsection shall be under the sole control of the commission. The commission shall determine the method by which moneys remaining in the fund will be distributed provided, however, that the commission shall distribute a portion of the moneys in the fund to no-kill animal adoption agencies to facilitate care for and adoption of greyhounds no longer racing as a result of the discontinuance of live racing. The commission may consider objective evidence, including purse payments to greyhound industry participants for the period beginning January 1, 2010, and ending December 31, 2014, in determining the method of distribution. The commission may hire an expert to assist in the task of making distributions from the fund. The commission may distribute moneys from the fund to greyhound industry participants and to kennel owners and operators and greyhound owners for costs incurred in removing property from the dog racetrack located in Pottawattamie county as required by section 99D.9A, subsection 2, paragraph "c". Prior to adoption of any formula for distribution, the commission shall allow for input from greyhound industry participants. The distribution decisions of the commission shall be final. The commission may use moneys in the fund to pay its direct and indirect administrative expenses incurred in administering the fund, including the hiring of experts to assist in the commission's distribution determination. Members of the commission, employees of the commission, and any experts hired by the commission pursuant to this section shall be held harmless against any claim of liability made by any person arising out of the distribution of moneys from the fund by the commission.

4. Section 8.33 does not apply to moneys in the fund. Notwithstanding section 12C.7, subsection 2, interest or earnings on moneys deposited in the fund shall be credited to the fund.

5. The commission shall adopt rules to administer this section.

Sec. 4. NEW SECTION. 99D.9C Alternative dog racetrack and simulcasting licensure — live racing — lease agreement with gambling games licensee.

1. a. The Iowa greyhound association may submit an application to the commission for a license under this chapter to conduct pari-mutuel wagering on live dog races or simultaneously telecast horse or dog races, subject to the requirements of this section. Unless inconsistent with the requirements of this section, the Iowa greyhound association shall comply with all requirements for submitting an application for a license under this chapter. If an application is submitted by October 1, 2014, the commission shall, subject to the requirements of section 99D.9 and this section, determine whether to approve the application for a license by December 1, 2014.

b. If the commission approves an application for a license submitted by the Iowa greyhound association pursuant to section 99D.9 and this section, the terms and conditions of the license shall, notwithstanding any provision of law to the contrary, authorize the licensee to conduct pari-mutuel wagering on live dog races or simultaneously telecast horse or dog races conducted at a racetrack enclosure located in Dubuque county subject to the requirements of a lease agreement entered into pursuant to the requirements of this section. The terms and conditions of the license shall also authorize the licensee to conduct pari-mutuel wagering on simultaneously telecast horse or dog races at the facility of a licensee authorized to conduct gambling games under chapter 99F pursuant to an

agreement with the licensee of that facility as authorized by this section. A licensee issued a license pursuant to this section shall comply with all requirements of this chapter applicable to licensees unless otherwise inconsistent with the provisions of this section.

2. *a.* The Iowa greyhound association shall establish an escrow fund under its control for the receipt and deposit of moneys transferred to the Iowa greyhound association pursuant to section 99D.9B. The Iowa greyhound association shall use moneys in the escrow fund to pay all reasonable and necessary costs and fees associated with conducting live racing and pari-mutuel wagering on simultaneously telecast horse or dog races, including but not limited to regulatory and administrative fees, capital improvements, purse supplements, operational costs, obligations pursuant to any purse supplement agreement as amended and approved by the commission, payment of rents for leased facilities and costs of maintenance of leased facilities, payment for products and services provided by the licensee authorized to conduct gambling games in Dubuque county pursuant to section 99F.4A, subsection 9, costs to maintain the license, costs for posting a bond as required by section 99D.10, and administrative costs and fees incurred in connection with the pursuit of the continuation of live greyhound racing.

b. However, if the Iowa greyhound association is not licensed to conduct pari-mutuel wagering on live dog races or simultaneously telecast horse or dog races subject to the requirements of this section or fails to conduct live dog racing during any calendar year beginning on or after January 1, 2015, the Iowa greyhound association shall transfer any unused moneys in the escrow fund to the commission for deposit in the Iowa greyhound pari-mutuel racing fund created in section 99D.9B and shall receive no further distributions from the fund created in section 99D.9B. The commission shall require that an annual audit be conducted and submitted to the commission, in a manner determined by the commission, concerning the operation of the escrow fund.

3. *a.* A license issued pursuant to this section shall authorize the licensee to enter into an agreement with any licensee authorized to operate an excursion gambling boat or gambling structure under chapter 99F to conduct, without the requirement to conduct live horse or dog races at the facility, pari-mutuel wagering on simultaneously telecast horse or dog races at the facility of the licensee authorized to operate an excursion gambling boat or gambling structure under chapter 99F.

b. If a lease agreement entered into with the city of Dubuque pursuant to this section is terminated or is not renewed or extended, the licensee authorized to conduct gambling games in Dubuque county pursuant to a license issued pursuant to section 99F.4A, subsection 9, shall be authorized to enter into an agreement with a licensee issued a license pursuant to this section to conduct pari-mutuel wagering on simultaneously telecast horse or dog races at the facility of the licensee as provided by this subsection.

c. If the Iowa greyhound association is licensed as provided in this section and ceases to conduct live dog racing, all revenue generated from an agreement to simultaneously telecast horse or dog races as authorized by this subsection shall be used solely for the purpose of supplementing Iowa-whelped dogs racing at out-of-state facilities.

4. *a.* Upon written request by the Iowa greyhound association to the city of Dubuque by July 8, 2014, the city of Dubuque shall be authorized to enter into an initial five-year lease agreement with a single option to renew the lease for an additional five years with the Iowa greyhound association beginning January 1, 2015, to permit the Iowa greyhound association to conduct pari-mutuel wagering on live dog races and simultaneously telecast horse or dog races at the dog racetrack located in Dubuque county. The lease agreement shall be contingent upon the Iowa greyhound association obtaining a license pursuant to the requirements of this section.

b. The lease agreement shall provide for the following:

(1) An annual lease payment of one dollar during the initial five-year lease for the racetrack enclosure, which includes the racetrack, kennels, grandstand, and space for a new simulcast facility, and one five-year renewal of the lease agreement at a fair market rental rate.

(2) Employees at the racetrack enclosure involved in pari-mutuel wagering as of the live racing cessation date, as provided in section 99D.9A, shall be offered employment by the Iowa greyhound association at the racetrack.

(3) Existing collective bargaining agreements concerning employees at the racetrack shall be honored.

(4) Live dog racing requirements. The requirements shall provide that the Iowa greyhound association conduct, for calendar year 2015, no fewer than sixty live race days with nine live races per day during the racing season, and for calendar year 2016 and subsequent calendar years covered by the lease agreement, no fewer than ninety-five live race days with nine live races per day during each racing season. However, upon mutual agreement by the parties subject to approval by the commission, the number of race days for one or more live racing seasons may be reduced so long as the Iowa greyhound association conducts a minimum number of live races and racing days during that season.

(5) Termination provisions, to include termination of the agreement on January 1 of the year following the calendar year in which live dog racing as required by the agreement was not conducted by the Iowa greyhound association.

(6) Terms concerning contracts entered into for the conduct of pari-mutuel wagering at the racetrack prior to the live racing cessation date, as provided in section 99D.9A, at the racetrack.

(7) Any other related items concerning the conduct of pari-mutuel wagering at the dog racetrack and the operation of the dog racetrack facility.

c. (1) If the parties are unable to reach agreement on any of the terms of the initial lease agreement by October 1, 2014, or to reach agreement on the fair market rental rate for purposes of the one five-year lease renewal by June 30, 2018, if the Iowa greyhound association requests arbitration concerning the renewal by June 18, 2018, the disputed terms of the lease shall be determined by binding arbitration in accordance with the rules of the American arbitration association as of the date for arbitration. A request for arbitration shall be in writing and a copy of the request shall be delivered to the other party. The parties shall each select one arbitrator and the two arbitrators shall choose a third arbitrator to complete the three-person arbitration panel. Each party shall deliver its final offer on each of the disputed items to the other party within fourteen days after the request for arbitration. After consultation with the parties, the arbitrators shall set a time and place for an arbitration hearing. The parties may continue to negotiate all offers until an agreement is reached or a decision is rendered by the arbitrators. For purposes of determining the fair market rental rate for purposes of the one five-year lease renewal, either party may argue, and present arguments and evidence, that the renewal lease rental rate should be based upon the market value of similarly situated undeveloped land, or upon its use as a greyhound track. The submission of the disputed items to the arbitrators shall be limited to those items upon which the parties have not reached agreement. However, the arbitrators shall have no authority to extend the term of the lease agreement beyond the initial five-year term or the one five-year renewal.

(2) The arbitrators shall render a decision within fifteen days after the hearing. The arbitrators shall give written explanation for the decision and the decision of the arbitrators shall be final and binding on the parties, and any decision of the arbitrators may be entered in any court having competent jurisdiction. The decision by the arbitrators and the items agreed upon by the parties shall be deemed to be the lease agreement between the parties and such final lease agreement shall not be subject to the approval of the governing body of the city of Dubuque, the Iowa greyhound association, the commission, or any other government body. Each party to the arbitration shall bear its own expenses, including attorney fees, and the parties shall share equally the filing and other administrative fees of the American arbitration association and the expenses of the arbitrators.

Sec. 5. Section 99D.10, Code 2014, is amended to read as follows:

99D.10 Bond of licensee.

A licensee licensed under section 99D.9, including a licensee issued a license subject to the requirements of section 99D.9C, shall post a bond to the state of Iowa before the license is issued in a sum as the commission shall fix, with sureties to be approved by the commission. The bond shall be used to guarantee that the licensee faithfully makes the payments, keeps its books and records and makes reports, and conducts its racing in conformity with sections 99D.6 through 99D.23 and the rules adopted by the commission. The bond shall not be

canceled by a surety on less than thirty days' notice in writing to the commission. If a bond is canceled and the licensee fails to file a new bond with the commission in the required amount on or before the effective date of cancellation, the licensee's license shall be revoked. The total and aggregate liability of the surety on the bond is limited to the amount specified in the bond.

Sec. 6. Section 99D.11, subsection 6, paragraph b, Code 2014, is amended to read as follows:

b. (1) The commission may authorize the licensee to simultaneously telecast within the racetrack enclosure or at the facility of a licensee authorized to operate an excursion gambling boat or gambling structure under chapter 99F, for the purpose of pari-mutuel wagering, a horse or dog race licensed by the racing authority of another state. It is the responsibility of each licensee to obtain the consent of appropriate racing officials in other states as required by the federal Interstate Horseracing Act of 1978, 15 U.S.C. § 3001 – 3007, to televise races for the purpose of conducting pari-mutuel wagering.

(2) A licensee may also obtain the permission of a person licensed by the commission to conduct horse or dog races in this state to televise races conducted by that person for the purpose of conducting pari-mutuel ~~racing~~ wagering. However, arrangements made by a licensee to televise any race for the purpose of conducting pari-mutuel wagering are subject to the approval of the commission, and the commission shall select the races to be televised. The races selected by the commission shall be the same for all licensees approved by the commission to televise races for the purpose of conducting pari-mutuel wagering. ~~The~~ Except for a licensee that is not obligated to schedule performances of live races pursuant to section 99D.9A, or a licensee issued a license subject to the requirements of section 99D.9C, the commission shall not authorize the simultaneous telecast or televising of and a licensee shall not simultaneously telecast or televise any horse or dog race for the purpose of conducting pari-mutuel wagering unless the simultaneous telecast or televising is done at the racetrack of a licensee that schedules no less than sixty performances of nine live races each day of the season.

(3) For purposes of the taxes imposed under this chapter, races televised by a licensee for purposes of pari-mutuel wagering shall be treated as if the races were held ~~at the racetrack of~~ by the licensee. Notwithstanding any contrary provision in this chapter, the commission may allow a licensee to adopt the same deductions as those of the pari-mutuel racetrack from which the races are being simultaneously telecast.

Sec. 7. Section 99D.20, Code 2014, is amended to read as follows:

99D.20 Audit of licensee operations.

Within ninety days after the end of each calendar year, the licensee, including a licensee issued a license subject to the requirements of section 99D.9C, shall transmit to the commission an audit of the financial transactions and condition of the licensee's operations conducted under this chapter. Additionally, within ninety days after the end of the licensee's fiscal year, the licensee shall transmit to the commission an audit of the licensee's total racing and gaming operations, including an itemization of all expenses and subsidies. All audits shall be conducted by certified public accountants authorized to practice in the state of Iowa under chapter 542 who are selected by the board of supervisors of the county in which the licensee operates.

Sec. 8. Section 99F.1, subsection 21, Code 2014, is amended to read as follows:

21. "*Racetrack enclosure*" means all real property utilized for the conduct of a race meeting, including the racetrack, grandstand, concession stands, offices, barns, kennels and barn areas, employee housing facilities, parking lots, and any additional areas designated by the commission. "*Racetrack enclosure*" also means all real property utilized by a licensee under chapter 99D who is not required to conduct live racing pursuant to the requirements of section 99D.9A, on which pari-mutuel wagering on simultaneously telecast horse or dog races may be conducted and lawful gambling is authorized and licensed as provided in this chapter.

Sec. 9. Section 99F.4A, subsections 1, 2, 3, and 5, Code 2014, are amended to read as follows:

1. Upon application, the commission shall license the licensee of a pari-mutuel dog or horse racetrack to ~~operate~~ conduct gambling games at a pari-mutuel racetrack enclosure subject to the provisions of this chapter and rules adopted pursuant to this chapter relating to gambling except as otherwise provided in this section.

2. A license to ~~operate~~ conduct gambling games shall be issued only to a licensee holding a valid license to conduct pari-mutuel dog or horse racing pursuant to chapter 99D on January 1, 1994.

3. A person holding a valid license pursuant to chapter 99D to conduct pari-mutuel wagering at a dog or horse racetrack is exempt from further investigation and examination for licensing to ~~operate a~~ conduct gambling game ~~games~~ pursuant to this chapter. However, the commission may order future investigations or examinations as the commission finds appropriate.

5. In lieu of the annual license fee specified in section 99F.5, the annual license fee for ~~operating~~ conducting gambling games at a pari-mutuel racetrack shall be one thousand dollars.

Sec. 10. Section 99F.4A, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 9. *a.* Upon application, the commission shall issue a license to the licensee of the pari-mutuel dog racetrack located in Dubuque county as of the effective date of this provision of this Act to conduct gambling games at a gambling structure subject to the provisions of this chapter and rules adopted pursuant to this chapter relating to gambling. The licensee shall not be required to pay any additional fees or be assessed any additional costs for issuance of the license pursuant to this subsection and shall be exempt, for purposes of the initial issuance of a license under this subsection, from further investigation and examination for a license to conduct gambling games pursuant to this chapter.

b. To maintain a license pursuant to this subsection on or after July 1, 2014, the licensee shall provide written notification to the commission by September 1, 2014, as provided in section 99D.9A, subsection 1, pay the live racing cessation fee as provided in section 99D.9A, and otherwise comply with the requirements of section 99D.9A applicable to the licensee. In addition, the licensee shall pay the annual license fee as specified in section 99F.5 and regulatory fee as a licensee of a gambling structure and shall otherwise be required to comply with all requirements of this chapter applicable to a gambling games licensee not otherwise inconsistent with the requirements of this subsection.

Sec. 11. Section 99F.6, subsection 4, paragraph b, Code 2014, is amended to read as follows:

b. (1) The commission shall authorize the ~~licensees licensee~~ licensee of ~~the pari-mutuel dog racetracks racetrack~~ the pari-mutuel dog racetrack located in Dubuque county and ~~Black Hawk county~~ to conduct gambling games as provided in section 99F.4A if the ~~licensees schedule~~ licensee schedules at least one hundred thirty performances of twelve live races each day during a season of twenty-five weeks. For the pari-mutuel dog racetrack located in Pottawattamie county, the commission shall authorize the licensee to conduct gambling games as provided in section 99F.4A if the licensee schedules at least two hundred ninety performances of twelve live races each day during a season of fifty weeks. ~~The~~ However, the requirement to schedule performances of live races for purposes of conducting gambling games under this chapter shall not apply to a licensee as of the live racing cessation date of the licensee as provided in section 99D.9A.

(2) If a pari-mutuel dog racetrack authorized to conduct gambling games as of January 1, 2014, is required to schedule performances of live races for purposes of conducting gambling games under this chapter during any calendar year, the commission shall approve an annual contract to be negotiated between the annual recipient of the dog racing promotion fund and each dog racetrack licensee to specify the percentage or amount of gambling game proceeds which shall be dedicated to supplement the purses of live dog races. The parties shall agree to a negotiation timetable to insure no interruption of business activity. If the parties fail to agree, the commission shall impose a timetable. If the two parties cannot reach agreement, each party shall select a representative and the two representatives shall select a third person

to assist in negotiating an agreement. The two representatives may select the commission or one of its members to serve as the third party. Alternately, each party shall submit the name of the proposed third person to the commission who shall then select one of the two persons to serve as the third party. All parties to the negotiations, including the commission, shall consider that the dog racetracks were built to facilitate the development and promotion of Iowa greyhound racing dogs in this state and shall negotiate and decide accordingly.

Sec. 12. TRANSITION PROVISIONS — PURSE SUPPLEMENTS. The annual contract under section 99F.6, subsection 4, paragraph “b”, specifying the percentage or amount of gambling game proceeds which shall be dedicated to supplement the purses of live dog races conducted during the calendar year beginning January 1, 2014, at the pari-mutuel dog racetrack located in Pottawattamie county shall be extended to apply to live dog races conducted at the dog racetrack located in Pottawattamie county during the calendar year beginning January 1, 2015.

Sec. 13. EFFECTIVE UPON ENACTMENT. The following provision or provisions of this Act, being deemed of immediate importance, take effect upon enactment:

1. The section of this Act enacting section 99F.4A, subsection 9.

Approved May 30, 2014

CHAPTER 1127

ENVIRONMENTAL SALES TAX EXEMPTION AND MOTORSPORTS RECREATIONAL VEHICLES

S.F. 2364

AN ACT relating to state regulatory matters by exempting from sales tax the furnishing of certain environmental testing services, modifying the registration and regulation of motorsports recreational vehicles, recreational vehicle operators, and recreational vehicle cargo, and including fees, penalties, and effective date provisions.

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

DIVISION I ENVIRONMENTAL TESTING SALES TAX EXEMPTION

Section 1. Section 423.2, subsection 6, paragraph a, Code 2014, is amended to read as follows:

a. The sales price of any of the following enumerated services is subject to the tax imposed by subsection 5: alteration and garment repair; armored car; vehicle repair; battery, tire, and allied; investment counseling; service charges of all financial institutions; barber and beauty; boat repair; vehicle wash and wax; campgrounds; carpentry; roof, shingle, and glass repair; dance schools and dance studios; dating services; dry cleaning, pressing, dyeing, and laundering; electrical and electronic repair and installation; excavating and grading; farm implement repair of all kinds; flying service; furniture, rug, carpet, and upholstery repair and cleaning; fur storage and repair; golf and country clubs and all commercial recreation; gun and camera repair; house and building moving; household appliance, television, and radio repair; janitorial and building maintenance or cleaning; jewelry and watch repair; lawn care, landscaping, and tree trimming and removal; limousine service, including driver; machine operator; machine repair of all kinds; motor repair; motorcycle, scooter, and bicycle repair; oilers and lubricators; office and business machine repair; painting, papering, and interior decorating; parking facilities; pay television; pet grooming; pipe fitting and plumbing; wood preparation; executive search agencies; private employment agencies, excluding services

for placing a person in employment where the principal place of employment of that person is to be located outside of the state; reflexology; security and detective services, excluding private security and detective services furnished by a peace officer with the knowledge and consent of the chief executive officer of the peace officer's law enforcement agency; sewage services for nonresidential commercial operations; sewing and stitching; shoe repair and shoeshine; sign construction and installation; storage of household goods, mini-storage, and warehousing of raw agricultural products; swimming pool cleaning and maintenance; tanning beds or salons; taxidermy services; telephone answering service; test laboratories, including mobile testing laboratories and field testing by testing laboratories, and excluding tests on humans or animals and excluding environmental testing services; termite, bug, roach, and pest eradicators; tin and sheet metal repair; transportation service consisting of the rental of recreational vehicles or recreational boats, or the rental of motor vehicles subject to registration which are registered for a gross weight of thirteen tons or less for a period of sixty days or less, or the rental of aircraft for a period of sixty days or less; Turkish baths, massage, and reducing salons, excluding services provided by massage therapists licensed under chapter 152C; water conditioning and softening; weighing; welding; well drilling; wrapping, packing, and packaging of merchandise other than processed meat, fish, fowl, and vegetables; wrecking service; wrecker and towing.

Sec. 2. Section 423.3, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 101. The sales price from the furnishing of environmental testing services performed at a laboratory, in the field, or by a mobile testing service. For purposes of this subsection, "*environmental testing*" means the physical or chemical analysis of soil, water, wastewater, air, or solid waste performed in order to ascertain the presence of environmental contamination or degradation.

Sec. 3. EFFECTIVE DATE. This division of this Act takes effect July 1, 2015.

DIVISION II MOTORSPORTS RECREATIONAL VEHICLES

Sec. 4. Section 321.1, subsection 8, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. *i.* A person operating a motorsports recreational vehicle is not a chauffeur.

Sec. 5. Section 321.1, subsection 36C, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. *e.* "*Motorsports recreational vehicle*" means a modified motor vehicle used for the purpose of participating in motorsports competitions and consisting of a conversion unit mounted on a truck tractor or motor truck chassis such that the motor vehicle can be used as a conveyance on the highway and as a temporary or recreational dwelling. The motor vehicle must have at least four of the permanently installed systems listed in paragraph "*d*", two of which shall be systems specified in paragraph "*d*", subparagraph (1), (4), or (5).

Sec. 6. Section 321.109, subsection 1, paragraph a, Code 2014, is amended to read as follows:

a. The annual fee for all motor vehicles including vehicles designated by manufacturers as station wagons, 1993 and subsequent model year multipurpose vehicles, and 2010 and subsequent model year motor trucks with an unladen weight of ten thousand pounds or less, except motor trucks registered under section 321.122, business-trade trucks, special trucks, motor homes, motorsports recreational vehicles, ambulances, hearses, motorcycles, motorized bicycles, and 1992 and older model year multipurpose vehicles, shall be equal to one percent of the value as fixed by the department plus forty cents for each one hundred pounds or fraction thereof of weight of vehicle, as fixed by the department. The weight of a motor vehicle, fixed by the department for registration purposes, shall include the weight of a battery, heater, bumpers, spare tire, and wheel. Provided, however, that for any new vehicle

purchased in this state by a nonresident for removal to the nonresident's state of residence the purchaser may make application to the county treasurer in the county of purchase for a transit plate for which a fee of ten dollars shall be paid. And provided, however, that for any used vehicle held by a registered dealer and not currently registered in this state, or for any vehicle held by an individual and currently registered in this state, when purchased in this state by a nonresident for removal to the nonresident's state of residence, the purchaser may make application to the county treasurer in the county of purchase for a transit plate for which a fee of three dollars shall be paid. The county treasurer shall issue a nontransferable certificate of registration for which no refund shall be allowed; and the transit plates shall be void thirty days after issuance. Such purchaser may apply for a certificate of title by surrendering the manufacturer's or importer's certificate or certificate of title, duly assigned as provided in this chapter. In this event, the treasurer in the county of purchase shall, when satisfied with the genuineness and regularity of the application, and upon payment of a fee of twenty dollars, issue a certificate of title in the name and address of the nonresident purchaser delivering the title to the owner. If there is a security interest noted on the title, the county treasurer shall mail to the secured party an acknowledgment of the notation of the security interest. The county treasurer shall not release a security interest that has been noted on a title issued to a nonresident purchaser as provided in this paragraph. The application requirements of section 321.20 apply to a title issued as provided in this subsection, except that a natural person who applies for a certificate of title shall provide either the person's social security number, passport number, or driver's license number, whether the license was issued by this state, another state, or another country. The provisions of this subsection relating to multipurpose vehicles are effective for all 1993 and subsequent model years. The annual registration fee for multipurpose vehicles that are 1992 model years and older shall be in accordance with section 321.124.

Sec. 7. Section 321.124, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 4. *a.* The annual registration fee for a motorsports recreational vehicle is four hundred dollars. For purposes of determining that portion of the annual registration fee which is based upon the value of the motorsports recreational vehicle, sixty percent of the annual fee is attributable to the value of the vehicle. The owner of a motor vehicle registered under this subsection shall certify at the time of registration or renewal of registration that the motor vehicle is used for the purpose of participating in motorsports competition.

b. If the department determines by audit or other means that a person registered a vehicle as a motorsports recreational vehicle that is not qualified for such registration, the person shall be required to pay the difference between the regular annual registration fees owed for the vehicle for each year the vehicle was registered in violation of this section and the fees actually paid.

c. If the department determines by audit or other means that the person knowingly registered a vehicle as a motorsports recreational vehicle that is not qualified for such registration, the person shall be required to pay a penalty for improper registration in the amount of seven hundred fifty dollars for each registration year in which the vehicle was registered in violation of this section, not to exceed two thousand two hundred fifty dollars.

Sec. 8. Section 321.152, subsection 1, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. *g.* Twenty-five percent of each penalty collected for improper motorsports recreational vehicle registration under section 321.124, subsection 4.

Sec. 9. Section 321.284A, subsection 2, Code 2014, is amended to read as follows:

2. This section does not apply to a passenger being transported in a motor vehicle designed, maintained, or used primarily for the transportation of persons for compensation, or a passenger being transported in the living quarters of a motor home, motorsports recreational vehicle, manufactured or mobile home, travel trailer, or fifth-wheel travel trailer.

Sec. 10. Section 321.310, subsections 1 and 2, Code 2014, are amended to read as follows:

1. A motor vehicle shall not tow a four-wheeled trailer with a steering axle, or more than one trailer or semitrailer, or both in combination. However, this section does not apply to a motor home, motorsports recreational vehicle, multipurpose vehicle, motor truck, truck tractor or road tractor nor to a farm tractor towing a four-wheeled trailer, nor to a farm tractor or motor vehicle towing implements of husbandry, nor to a wagon box trailer used by a farmer in transporting produce, farm products, or supplies hauled to and from market.

2. Any four-wheeled trailer towed by a truck tractor or road tractor shall be registered under the semitrailer provisions of section 321.123; provided, ~~however,~~ that the provisions of this ~~section~~ subsection shall not ~~be applicable~~ apply to motor vehicles drawing wagon box trailers used by a farmer in transporting produce, farm products, or supplies hauled to and from market, or to a four-wheeled trailer towed by a motorsports recreational vehicle.

Sec. 11. Section 321.446, subsection 3, paragraph b, Code 2014, is amended to read as follows:

b. The transportation of children in 1965 model year or older vehicles, authorized emergency vehicles, buses, or motor homes, or motorsports recreational vehicles except when a child is transported in a motor home's or motorsports recreational vehicle's passenger seat situated directly to the driver's right.

Sec. 12. Section 321.450, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 6. Notwithstanding other provisions of this section, rules adopted under this section applicable to the transportation of any fuel used in race car engines shall not apply to the transportation of such fuel if the fuel is contained in the fuel cells of a race car being transported in a trailer and the fuel cells are certified by SFI foundation, inc.

Sec. 13. Section 321.454, Code 2014, is amended to read as follows:

321.454 Width of vehicles.

The total outside width of a vehicle or the load on the vehicle shall not exceed eight feet six inches. This limitation on the total outside width of a vehicle or the load on the vehicle does not include safety equipment on a vehicle or incidental appurtenances or retracted awnings on motor homes, motorsports recreational vehicles, travel trailers, or fifth-wheel travel trailers if the incidental appurtenance or retracted awning is less than six inches in width. However, if hay, straw, or stover is moved on an implement of husbandry and the total width of load of the implement of husbandry exceeds eight feet six inches, the implement of husbandry is not subject to the permit requirements of chapter 321E. If hay, straw, or stover is moved on any other vehicle subject to registration, the moves are subject to the permit requirements for transporting loads exceeding eight feet six inches in width as required under chapter 321E.

Sec. 14. Section 321.457, subsection 2, paragraph j, Code 2014, is amended to read as follows:

j. A motor home or motorsports recreational vehicle shall not have an overall length, excluding front and rear bumpers and safety equipment, in excess of forty-five feet.

Sec. 15. Section 321.457, subsection 2, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. o. Notwithstanding any other provision of this chapter, and to the extent allowed under federal law, a combination of two vehicles coupled together, one of which is a motorsports recreational vehicle, shall not have an overall length in excess of eighty-five feet.

Sec. 16. Section 322.2, subsection 11, Code 2014, is amended to read as follows:

11. "*Manufacturer*" means any person engaged in the business of fabricating or assembling motor vehicles. "*Manufacturer*" does not include a person who converts, modifies, or alters a completed motor vehicle manufactured by another person or a person who assembles a glider kit vehicle as defined in section 321.1. "*Manufacturer*" includes a person who uses a completed motor vehicle manufactured by another person to construct a class "B" motor

home as defined in section 321.124 or a motorsports recreational vehicle as defined in section 321.1.

Approved May 30, 2014

CHAPTER 1128

ADMINISTRATION OF TAXES AND RELATED LAWS — INHERITANCE AND MOTOR AND SPECIAL FUEL TAXES

H.F. 2444

AN ACT relating to the administration of the tax and related laws of the department of revenue, including powers and duties of the director and administration of the inheritance tax, motor fuel and special fuel taxes, and including effective date and retroactive applicability provisions.

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

DIVISION I POWER AND DUTIES OF THE DIRECTOR

Section 1. Section 421.17, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 33. At the director's discretion, to retain in an electronic format any record, application, tax return, deposit, report, or any other information or document required to be submitted to the department.

DIVISION II INHERITANCE TAX

Sec. 2. Section 450.94, subsection 2, Code 2014, is amended to read as follows:

2. Unless a return is not required to be filed pursuant to section 450.22, subsection 3, or section 450.53, subsection 1, paragraph "b", the taxpayer shall file an inheritance tax return on forms to be prescribed by the director of revenue on or before the last day of the ninth month after the death of the decedent. When an inheritance tax return is filed, the department shall examine it and determine the correct amount of tax. If the amount paid is less than the correct amount due, the department shall notify the taxpayer of the total amount due together with any penalty and interest which shall be computed as a sum certain if paid on or before, with interest computed to the last day of the month in which the notice is dated, or on or before the last day of the following month if the notice is dated after the twentieth day of a month and before the first day of the following month.

DIVISION III MOTOR FUEL AND SPECIAL FUEL TAXES

Sec. 3. Section 452A.3, subsection 1, unnumbered paragraph 1, Code 2014, is amended to read as follows:

Except as otherwise provided in this section and in this division, until June 30, ~~2014~~ 2015, this subsection shall apply to the excise tax imposed on each gallon of motor fuel used for any purpose for the privilege of operating motor vehicles in this state.

Sec. 4. Section 452A.3, subsection 1A, Code 2014, is amended to read as follows:

1A. Except as otherwise provided in this section and in this division, after June 30, ~~2014~~ 2015, an excise tax of twenty cents is imposed on each gallon of motor fuel used for any purpose for the privilege of operating motor vehicles in this state.

Sec. 5. Section 452A.64, Code 2014, is amended to read as follows:

452A.64 Failure to file return — incorrect return.

If a return required by this chapter is not filed, or if a return when filed is incorrect or insufficient and the filer fails to file a corrected or sufficient return within twenty days after the same is required by notice from the appropriate state agency, the appropriate state agency shall determine the amount of tax due. The determination shall be made from all information that the appropriate state agency may be able to obtain and, if necessary, the agency may estimate the tax on the basis of external indices. The appropriate state agency shall give notice of the determination to the person liable for the tax. The determination shall fix the tax unless the person against whom it is assessed shall, within sixty days after the giving of notice of the determination, apply to the director of the appropriate state agency for a hearing or unless the taxpayer contests the determination by paying the tax, interest, and penalty and timely filing a claim for refund. At the hearing, evidence may be offered to support the determination or to prove that it is incorrect. After the hearing, the director shall give notice of the decision to the person liable for the tax. The findings of the appropriate state agency as to the amount of fuel taxes, penalties, and interest due from any person shall be presumed to be the correct amount and in any litigation which may follow, the certificate of the agency shall be admitted in evidence, shall constitute a prima facie case and shall impose upon the other party the burden of showing any error in the findings and the extent thereof or that the finding was contrary to law.

Sec. 6. EFFECTIVE UPON ENACTMENT. The following provision or provisions of this division of this Act, being deemed of immediate importance, take effect upon enactment:

1. The sections of this Act amending section 452A.3.

Approved May 30, 2014

CHAPTER 1129

SALES TAX EXEMPTION FOR AGRICULTURAL DIESEL FUEL TRAILERS OR SEED TENDERS

H.F. 2446

AN ACT exempting from the sales tax the sales price of a diesel fuel trailer or seed tender used primarily in agricultural production.

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

Section 1. Section 423.3, subsection 8, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. *d.* (1) For purposes of this subsection, the following items are exempt under paragraph “a” when used primarily in agricultural production:

- (a) A diesel fuel trailer, regardless of the vehicle to which it is to be attached.
- (b) A seed tender, regardless of the vehicle to which it is to be attached.

(2) For purposes of this paragraph:

(a) “*Fuel trailer*” means a trailer that holds dyed diesel fuel or diesel exhaust fluid and that is used to transport such fuel or fluid to a self-propelled implement of husbandry.

(b) “*Seed tender*” means a trailer that holds seed and that is used to transport seed to an implement of husbandry and load seed into an implement of husbandry.

Approved May 30, 2014

CHAPTER 1130**ECONOMIC DEVELOPMENT PROGRAMS — HIGH QUALITY JOBS, WORKFORCE
HOUSING TAX INCENTIVES, AND ENTERPRISE ZONES***H.F. 2448*

AN ACT relating to the administration of programs by the economic development authority by modifying the high quality jobs program, creating a workforce housing tax incentives program and making penalties applicable, and repealing the enterprise zone program, and including effective date and retroactive and other applicability provisions.

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

**DIVISION I
HIGH QUALITY JOBS PROGRAM**

Section 1. Section 15.327, Code 2014, is amended by adding the following new subsections:

NEW SUBSECTION. 3A. “*Brownfield site*” means the same as defined in section 15.291.

NEW SUBSECTION. 12A. “*Grayfield site*” means the same as defined in section 15.291.

NEW SUBSECTION. 17A. “*Project*” means an activity or set of activities directly related to the start-up, location, modernization, or expansion of a business, and proposed in an application by a business, that will result in the accomplishment of the goals of the program.

Sec. 2. Section 15.327, subsection 18, Code 2014, is amended to read as follows:

18. “*Project completion assistance*” means financial assistance or technical assistance provided to an eligible business in order to facilitate the ~~start-up, location, or expansion of the business~~ completion of a project in this state and provided in an expedient manner to ensure the successful completion of the ~~start-up, location, or expansion~~ project.

Sec. 3. Section 15.329, subsection 1, paragraph a, Code 2014, is amended to read as follows:

a. If the qualifying investment is ten million dollars or more, the community has approved by ordinance or resolution the ~~start-up, location, or expansion of the business~~ project for the purpose of receiving the benefits of this part.

Sec. 4. Section 15.331A, subsection 1, Code 2014, is amended to read as follows:

1. The eligible business shall be entitled to a refund of the sales and use taxes paid under chapter 423 for gas, electricity, water, or sewer utility services, goods, wares, or merchandise, or on services rendered, furnished, or performed to or for a contractor or subcontractor and used in the fulfillment of a written contract relating to the construction or equipping of a facility that is part of a project of the eligible business. Taxes attributable to intangible property and furniture and furnishings shall not be refunded. However, an eligible business shall be entitled to a refund for taxes attributable to racks, shelving, and conveyor equipment to be used in a warehouse or distribution center subject to section 15.331C.

Sec. 5. Section 15.332, subsection 1, Code 2014, is amended to read as follows:

1. The community may exempt from taxation all or a portion of the actual value added by improvements to real property directly related to new jobs created by the ~~location or expansion of an eligible business under the program~~ project and used in the operations of the eligible business. The exemption may be allowed for a period not to exceed twenty years beginning the year the improvements are first assessed for taxation.

Sec. 6. Section 15.333, subsection 1, Code 2014, is amended to read as follows:

1. An eligible business may claim a tax credit equal to a percentage of the new investment directly related to new jobs created or retained by the ~~location or expansion of an eligible business under the program~~ project. The tax credit shall be amortized equally over five calendar years. The tax credit shall be allowed against taxes imposed under chapter 422, division II, III, or V, and against the moneys and credits tax imposed in section 533.329. If

the business is a partnership, S corporation, limited liability company, cooperative organized under chapter 501 and filing as a partnership for federal tax purposes, or estate or trust electing to have the income taxed directly to the individual, an individual may claim the tax credit allowed. The amount claimed by the individual shall be based upon the pro rata share of the individual's earnings of the partnership, S corporation, limited liability company, cooperative organized under chapter 501 and filing as a partnership for federal tax purposes, or estate or trust. The percentage shall be determined as provided in section 15.335A. Any tax credit in excess of the tax liability for the tax year may be credited to the tax liability for the following seven years or until depleted, whichever occurs first.

Sec. 7. Section 15.333, subsection 2, unnumbered paragraph 1, Code 2014, is amended to read as follows:

For purposes of this subsection, "~~new investment directly related to new jobs created by the location or expansion of an eligible business under the program project~~" means the cost of machinery and equipment, as defined in section 427A.1, subsection 1, paragraphs "e" and "j", purchased for use in the operation of the eligible business, the purchase price of which has been depreciated in accordance with generally accepted accounting principles, the purchase price of real property and any buildings and structures located on the real property, and the cost of improvements made to real property which is used in the operation of the eligible business. "~~New investment directly related to new jobs created by the location or expansion of an eligible business under the program project~~" also means the annual base rent paid to a third-party developer by an eligible business for a period not to exceed ten years, provided the cumulative cost of the base rent payments for that period does not exceed the cost of the land and the third-party developer's costs to build or renovate the building for the eligible business. The eligible business shall enter into a lease agreement with the third-party developer for a minimum of five years. If, however, within five years of purchase, the eligible business sells, disposes of, razes, or otherwise renders unusable all or a part of the land, buildings, or other existing structures for which tax credit was claimed under this section, the tax liability of the eligible business for the year in which all or part of the property is sold, disposed of, razed, or otherwise rendered unusable shall be increased by one of the following amounts:

Sec. 8. Section 15.333A, subsection 1, Code 2014, is amended to read as follows:

1. An eligible business may claim an insurance premium tax credit equal to a percentage of the new investment directly related to new jobs created by the ~~location or expansion of an eligible business under the program project~~. The tax credit shall be amortized equally over a five-year period. The tax credit shall be allowed against taxes imposed in chapter 432. A tax credit in excess of the tax liability for the tax year may be credited to the tax liability for the following seven years or until depleted, whichever occurs first. The percentage shall be determined as provided in section 15.335A.

Sec. 9. Section 15.333A, subsection 2, unnumbered paragraph 1, Code 2014, is amended to read as follows:

For purposes of this section, "~~new investment directly related to new jobs created by the location or expansion of an eligible business under the program project~~" means the cost of machinery and equipment, as defined in section 427A.1, subsection 1, paragraphs "e" and "j", purchased for use in the operation of the eligible business, the purchase price of which has been depreciated in accordance with generally accepted accounting principles, the purchase price of real property and any buildings and structures located on the real property, and the cost of improvements made to real property which is used in the operation of the eligible business. "~~New investment directly related to new jobs created by the location or expansion of an eligible business under the program project~~" also means the annual base rent paid to a third-party developer by an eligible business for a period not to exceed ten years, provided the cumulative cost of the base rent payments for that period does not exceed the cost of the land and the third-party developer's costs to build or renovate the building for the eligible business. The eligible business shall enter into a lease agreement with the third-party developer for a minimum of five years. If, however, within five years of purchase, the eligible business sells, disposes of, razes, or otherwise renders unusable all or a part of the land, buildings, or other

existing structures for which tax credit was claimed under this section, the tax liability of the eligible business for the year in which all or part of the property is sold, disposed of, razed, or otherwise rendered unusable shall be increased by one of the following amounts:

Sec. 10. Section 15.335C, Code 2014, is amended to read as follows:

15.335C Economically Wage thresholds for brownfield and grayfield projects and economically distressed areas.

1. *a.* Notwithstanding section 15.329, subsection 1, paragraph “c”, the authority may provide tax incentives or project completion assistance under this part to ~~an eligible~~ a business ~~paying for a project that will create or retain jobs that will pay less than one hundred twenty percent of the qualifying wage threshold if that business project is located at a brownfield site, a grayfield site, or in an economically distressed area.~~

b. (1) A business with a project located in an economically distressed area or at a grayfield site and receiving incentives or assistance pursuant to this section shall be required to pay at least one hundred percent of the qualifying wage threshold for jobs created or retained by the project.

(2) A business with a project located at a brownfield site and receiving incentives or assistance pursuant to this section shall be required to pay at least ninety percent of the qualifying wage threshold for jobs created or retained by the project.

2. For purposes of this section, “*economically distressed area*” means a county that ranks among the bottom ~~twenty-five~~ thirty-three of all Iowa counties, as measured by one of the following:

a. Average monthly unemployment level for the most recent twelve-month period.

b. Average annualized unemployment level for the most recent five-year period.

Sec. 11. APPLICABILITY. This division of this Act applies to high quality jobs program agreements entered into by an eligible business and the economic development authority on or after the effective date of this division of this Act, and high quality jobs program agreements entered into by an eligible business and the economic development authority prior to the effective date of this division of this Act shall be governed by sections 15.327, 15.329, 15.333, 15.333A, and 15.335C, Code 2014.

DIVISION II
WORKFORCE HOUSING TAX INCENTIVES PROGRAM

Sec. 12. Section 15.119, subsection 2, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. *g.* The workforce housing tax incentives program administered pursuant to sections 15.351 through 15.356. In allocating tax credits pursuant to this subsection, the authority shall not allocate more than twenty million dollars for purposes of this paragraph.

Sec. 13. NEW SECTION. **15.351 Short title.**

This part shall be known and may be cited as the “*Workforce Housing Tax Incentives Program*”.

Sec. 14. NEW SECTION. **15.352 Definitions.**

As used in this part, unless the context otherwise requires:

1. “*Brownfield site*” means an abandoned, idled, or underutilized property where expansion or redevelopment is complicated by real or perceived environmental contamination. A brownfield site includes property contiguous with the site on which the property is located. A brownfield site does not include property which has been placed, or is proposed for placement, on the national priorities list established pursuant to the federal Comprehensive Environmental Response, Compensation, and Liability Act, 42 U.S.C. §9601 et seq.

2. “*Community*” means a city or county.

3. “*Grayfield site*” means a property meeting all of the following requirements:

a. The property has been developed and has infrastructure in place but the property's current use is outdated or prevents a better or more efficient use of the property. Such property includes vacant, blighted, obsolete, or otherwise underutilized property.

b. The property's improvements and infrastructure are at least twenty-five years old and one or more of the following conditions exists:

(1) Thirty percent or more of a building located on the property that is available for occupancy has been vacant or unoccupied for a period of twelve months or more.

(2) The assessed value of the improvements on the property has decreased by twenty-five percent or more.

(3) The property is currently being used as a parking lot.

(4) The improvements on the property no longer exist.

4. "Housing business" means a business that is a housing developer, housing contractor, or nonprofit organization that completes a housing project in the state.

5. "Housing project" means a project located in this state meeting the requirements of section 15.353.

6. "Multi-use building" means a building whose street-level ground story is used for a purpose that is other than residential, and whose upper story or stories are currently used primarily for a residential purpose, or will be used primarily for a residential purpose after completion of the housing project associated with the building.

7. "Program" means the workforce housing tax incentives program administered under this part.

8. a. "Qualifying new investment" means costs that are directly related to the acquisition, repair, rehabilitation, or redevelopment of a housing project in this state.

b. "Qualifying new investment" includes costs that are directly related to new construction of dwelling units if the new construction occurs in a distressed workforce housing community.

c. The amount of costs that may be used to compute "qualifying new investment" shall not exceed the costs used for the first one hundred fifty thousand dollars of value for each dwelling unit that is part of a housing project.

d. "Qualifying new investment" does not include the following:

(1) The portion of the total cost of a housing project that is financed by federal, state, or local government tax credits, grants, forgivable loans, or other forms of financial assistance that do not require repayment, excluding the tax incentives provided under this part.

(2) If a housing project includes the rehabilitation, repair, or redevelopment of an existing multi-use building, the portion of the total acquisition costs of the multi-use building, including a proportionate share of the total acquisition costs of the land upon which the multi-use building is situated, that are attributable to the street-level ground story that is used for a purpose that is other than residential.

Sec. 15. NEW SECTION. 15.353 **Housing project requirements.**

1. To receive workforce housing tax incentives pursuant to the program, a proposed housing project shall meet all of the following requirements:

a. The project includes at least one of the following:

(1) Four or more single-family dwelling units.

(2) One or more multiple dwelling unit buildings each containing three or more individual dwelling units.

(3) Two or more dwelling units located in the upper story of an existing multi-use building.

b. The project consists of any of the following:

(1) Rehabilitation, repair, or redevelopment at a brownfield or grayfield site that results in new dwelling units.

(2) The rehabilitation, repair, or redevelopment of dilapidated dwelling units.

(3) The rehabilitation, repair, or redevelopment of dwelling units located in the upper story of an existing multi-use building.

(4) (a) The new construction, rehabilitation, repair, or redevelopment of dwelling units in a distressed workforce housing community.

(b) The determination as to whether a community is considered a distressed workforce housing community shall be within the discretion of the authority after considering all of the following:

(i) Whether or not the community has a severe housing shortage relative to demand, low vacancy rates, or rising housing costs combined with low unemployment.

(ii) The relative merits of all applications for designation as a distressed workforce housing community.

(iii) The demand for projects applying under this subparagraph compared to the demand for projects applying under subparagraphs (1) through (3).

c. (1) Except as provided in subparagraph (2), the average dwelling unit cost does not exceed two hundred thousand dollars per dwelling unit.

(2) The average dwelling unit cost does not exceed two hundred fifty thousand dollars per dwelling unit if the project involves the rehabilitation, repair, redevelopment, or preservation of eligible property, as that term is defined in section 404A.1, subsection 2.¹

d. The dwelling units, when completed and made available for occupancy, meet the United States department of housing and urban development's housing quality standards and all applicable local safety standards.

Sec. 16. NEW SECTION. 15.354 Housing project application and agreement.

1. Application.

a. A housing business seeking workforce housing tax incentives provided in section 15.355 shall make application to the authority in the manner prescribed by the authority. The authority may accept applications on a continuous basis.

b. The application shall include all of the following:

(1) The following information establishing local participation for the housing project:

(a) A resolution in support of the housing project by the community where the housing project will be located.

(b) Documentation of local matching funds pledged for the housing project in an amount equal to at least one thousand dollars per dwelling unit, including but not limited to a funding agreement between the housing business and the community where the housing project will be located. For purposes of this paragraph, local matching funds shall be in the form of cash or cash equivalents, or in the form of a local property tax exemption, rebate, refund, or reimbursement.

(2) A report that meets the requirements and conditions of section 15.330, subsection 9.

(3) Information showing the total costs and funding sources of the housing project sufficient to allow the authority to adequately determine the financing that will be utilized for the housing project, the actual cost of the dwelling units, and the amount of qualifying new investment.

(4) Any other information deemed necessary by the authority to evaluate the eligibility and financial need of the housing project under the program.

2. Registration.

a. Upon review of the application, the authority may register the housing project under the program. If the authority registers the housing project, the authority shall make a preliminary determination as to the amount of tax incentives for which the housing project qualifies.

b. After registering the housing project, the authority shall notify the housing business of successful registration under the program. The notification shall include the amount of tax incentives under section 15.355 for which the housing business has received preliminary approval and a statement that the amount is a preliminary determination only. The amount of tax credits included on a tax credit certificate issued pursuant to this section, or a claim for refund of sales and use taxes, shall be contingent upon completion of the requirements in subsection 3.

3. Agreement and fees.

a. Upon successful registration of the housing project, the housing business shall enter into an agreement with the authority for the successful completion of all requirements of the program.

b. The compliance cost fees imposed in section 15.330, subsection 12, shall apply to all agreements entered into under this program and shall be collected by the authority in the same manner and to the same extent as described in that subsection.

¹ See chapter 1141, §17, 29 herein

c. A housing business shall complete its housing project within three years from the date the housing project is registered by the authority.

d. Upon completion of a housing project, an examination of the project in accordance with the American institute of certified public accountants' statements on standards for attestation engagements, completed by a certified public accountant authorized to practice in this state, shall be submitted to the authority.

e. Upon review of the examination and verification of the amount of the qualifying new investment, the authority may issue a tax credit certificate to the housing business stating the amount of workforce housing investment tax credits under section 15.355 the eligible housing business may claim.

4. *Maximum tax incentives amount.*

a. The maximum aggregate amount of tax incentives that may be awarded under section 15.355 to a housing business for a housing project shall not exceed one million dollars.

b. If a housing business qualifies for a higher amount of tax incentives under section 15.355 than is allowed by the limitation imposed in paragraph "a", the authority and the housing business may negotiate an apportionment of the reduction in tax incentives between the sales tax refund provided in section 15.355, subsection 2, and the workforce housing investment tax credits provided in section 15.355, subsection 3, provided the total aggregate amount of tax incentives after the apportioned reduction does not exceed the amount in paragraph "a".

c. The authority shall issue tax incentives under the program on a first-come, first-served basis until the maximum amount of tax incentives allocated pursuant to section 15.119, subsection 2, is reached. The authority shall maintain a list of registered housing projects under the program so that if the maximum aggregate amount of tax incentives is reached in a given fiscal year, registered housing projects that were completed but for which tax incentives were not issued shall be placed on a wait list in the order the registered housing projects were registered and shall be given priority for receiving tax incentives in succeeding fiscal years.

5. *Termination and repayment.* The failure by a housing business in completing a housing project to comply with any requirement of this program or any of the terms and obligations of an agreement entered into pursuant to this section may result in the reduction, termination, or rescission of the approved tax incentives and may subject the housing business to the repayment or recapture of tax incentives claimed under section 15.355. The repayment or recapture of tax incentives pursuant to this section shall be accomplished in the same manner as provided in section 15.330, subsection 2.

Sec. 17. NEW SECTION. **15.355 Workforce housing tax incentives.**

1. A housing business that has entered into an agreement pursuant to section 15.354 is eligible to receive the tax incentives described in subsections 2 and 3.

2. A housing business may claim a refund of the sales and use taxes paid under chapter 423 that are directly related to a housing project. The refund available pursuant to this subsection shall be as provided in section 15.331A to the extent applicable for purposes of this program.

3. a. A housing business may claim a tax credit in an amount not to exceed ten percent of the qualifying new investment of a housing project.

b. The tax credit shall be allowed against the taxes imposed in chapter 422, divisions II, III, and V, and in chapter 432, and against the moneys and credits tax imposed in section 533.329.

c. An individual may claim a tax credit under this subsection of a partnership, limited liability company, S corporation, estate, or trust electing to have income taxed directly to the individual. The amount claimed by the individual shall be based upon the pro rata share of the individual's earnings from the partnership, limited liability company, S corporation, estate, or trust.

d. Any tax credit in excess of the taxpayer's liability for the tax year is not refundable but may be credited to the tax liability for the following five years or until depleted, whichever is earlier.

e. (1) To claim a tax credit under this subsection, a taxpayer shall include one or more tax credit certificates with the taxpayer's tax return.

(2) The tax credit certificate shall contain the taxpayer's name, address, tax identification number, the amount of the credit, the name of the eligible housing business, any other

information required by the department of revenue, and a place for the name and tax identification number of a transferee and the amount of the tax credit being transferred.

(3) The tax credit certificate, unless rescinded by the authority, shall be accepted by the department of revenue as payment for taxes imposed pursuant to chapter 422, divisions II, III, and V, and in chapter 432, and for the moneys and credits tax imposed in section 533.329, subject to any conditions or restrictions placed by the authority upon the face of the tax credit certificate and subject to the limitations of this program.

(4) Tax credit certificates issued under section 15.354, subsection 3, paragraph “e”, may be transferred to any person. Within ninety days of transfer, the transferee shall submit the transferred tax credit certificate to the department of revenue along with a statement containing the transferee’s name, tax identification number, and address, the denomination that each replacement tax credit certificate is to carry, and any other information required by the department of revenue. However, tax credit certificate amounts of less than the minimum amount established by rule of the authority shall not be transferable.

(5) Within thirty days of receiving the transferred tax credit certificate and the transferee’s statement, the department of revenue shall issue one or more replacement tax credit certificates to the transferee. Each replacement tax credit certificate must contain the information required for the original tax credit certificate and must have the same expiration date that appeared on the transferred tax credit certificate.

(6) A tax credit shall not be claimed by a transferee under this section until a replacement tax credit certificate identifying the transferee as the proper holder has been issued. The transferee may use the amount of the tax credit transferred against the taxes imposed in chapter 422, divisions II, III, and V, and in chapter 432, and against the moneys and credits tax imposed in section 533.329, for any tax year the original transferor could have claimed the tax credit. Any consideration received for the transfer of the tax credit shall not be included as income under chapter 422, divisions II, III, and V. Any consideration paid for the transfer of the tax credit shall not be deducted from income under chapter 422, divisions II, III, and V.

f. For purposes of the individual and corporate income taxes and the franchise tax, the increase in the basis of the property that would otherwise result from the qualifying new investment shall be reduced by the amount of the tax credit computed under this subsection.

Sec. 18. NEW SECTION. 15.356 Rules.

The authority and the department of revenue shall adopt rules as necessary for the implementation and administration of this part.

Sec. 19. NEW SECTION. 422.11C Workforce housing investment tax credit.

The taxes imposed under this division, less the credits allowed under section 422.12, shall be reduced by a workforce housing investment tax credit allowed under section 15.355, subsection 3.

Sec. 20. Section 422.33, Code 2014, is amended by adding the following new subsection: NEW SUBSECTION. 15. The taxes imposed under this division shall be reduced by a workforce housing investment tax credit allowed under section 15.355, subsection 3.

Sec. 21. Section 422.60, Code 2014, is amended by adding the following new subsection: NEW SUBSECTION. 12. The taxes imposed under this division shall be reduced by a workforce housing investment tax credit allowed under section 15.355, subsection 3.

Sec. 22. NEW SECTION. 432.12G Workforce housing investment tax credit.

The taxes imposed under this chapter shall be reduced by a workforce housing investment tax credit allowed under section 15.355, subsection 3.

Sec. 23. Section 533.329, subsection 2, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. k. The moneys and credits tax imposed under this section shall be reduced by a workforce housing investment tax credit allowed under section 15.355, subsection 3.

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

Sec. 25. RETROACTIVE APPLICABILITY. This division of this Act applies retroactively to January 1, 2014, for tax years beginning on or after that date.

Sec. 26. APPLICABILITY. This division of this Act applies to qualifying new investment costs incurred on or after the effective date of this division of this Act.

DIVISION III TERMINATION AND TRANSITION OF ENTERPRISE ZONE PROGRAM

Sec. 27. INVESTMENT TAX CREDITS ISSUED TO ELIGIBLE HOUSING BUSINESSES UNDER THE ENTERPRISE ZONE PROGRAM — TRANSFERABILITY. Notwithstanding the requirement in section 15E.193B, subsection 8, Code 2014, that not more than three million dollars worth of tax credits for housing developments located in a brownfield site or a blighted area shall be eligible for transfer in a calendar year unless the eligible housing business is also eligible for low-income housing tax credits authorized under section 42 of the Internal Revenue Code, and notwithstanding the requirement in section 15E.193B, subsection 8, Code 2014, that the economic development authority shall not approve more than one million five hundred thousand dollars in tax credit certificates for transfer to any one eligible housing business located on a brownfield site or in a blighted area in a calendar year, all investment tax credits determined under section 15E.193B, subsection 6, paragraph “a”, Code 2014, for housing developments located on a brownfield site or in a blighted area may be approved by the economic development authority for transfer in calendar year 2014, or any subsequent calendar year, provided the eligible housing business was awarded the investment tax credit before the effective date of this section of this division of this Act and notifies the economic development authority, in writing, before July 1, 2014, of its intent to transfer such tax credits, and provided the eligible housing business and the related housing development meet all other applicable requirements under section 15E.193B, Code 2014. Notwithstanding any other provision of law to the contrary, a tax credit transferred pursuant to this section shall not be claimed by a transferee prior to January 1, 2016.

Sec. 28. Section 2.48, subsection 3, paragraph e, subparagraph (9), Code 2014, is amended by striking the subparagraph.

Sec. 29. Section 15.106B, subsection 5, paragraph c, Code 2014, is amended to read as follows:

c. Fees collected by the authority pursuant to this subsection shall be deposited in a fund within the state treasury created pursuant to section 15.106A, subsection 1, paragraph “o”, and are appropriated to the authority for the purposes set out in section 15.106A, subsection 1, paragraph “o”. However, fees collected by the authority pursuant to section 15.330, subsection 12, and section 15E.198, Code 2014, and section 15.354, subsection 3, paragraph “b”, shall be used exclusively for costs associated with the administration of due diligence and compliance.

Sec. 30. Section 15.119, subsection 2, paragraph b, Code 2014, is amended to read as follows:

b. The enterprise zones program administered pursuant to sections 15E.191 through 15E.197, Code 2014.

Sec. 31. Section 15A.1, subsection 5, paragraph c, Code 2014, is amended by striking the paragraph.

Sec. 32. Section 15H.5, subsection 2, Code 2014, is amended to read as follows:

2. The Iowa summer youth corps program is established to provide meaningful summer enrichment programming to Iowa youth. The program shall be administered by the Iowa commission on volunteer service using a competitive grant process to implement projects in

accordance with program requirements. The commission shall adopt administrative rules for the program, including but not limited to incentives, grant criteria, and grantee selection processes. A percentage of the grants shall be designated by the commission to address the needs of ~~city enterprise zones that meet the distress criteria outlined in section 15E.194~~ economically distressed areas as defined in section 15.335C.

Sec. 33. Section 15H.5, subsection 5, paragraph c, Code 2014, is amended to read as follows:

c. The commission shall give priority consideration to approving those projects that target communities that have disproportionately high rates of juvenile crime or low rates of high school graduation or that have been designated as ~~city enterprise zones that meet the distress criteria outlined in section 15E.194~~ economically distressed areas as defined in section 15.335C.

Sec. 34. Section 15J.4, subsection 1, paragraph b, Code 2014, is amended to read as follows:

b. The area is was in whole or in part ~~either an a designated~~ economic development enterprise zone designated under chapter 15E, division XVIII, Code 2014, immediately prior to the effective date of this² Act, or the area is in whole or in part an urban renewal area established pursuant to chapter 403.

Sec. 35. Section 403.19A, subsection 3, paragraph j, Code 2014, is amended to read as follows:

j. An employer may participate in a new jobs credit from withholding under section 260E.5, or a supplemental new jobs credit from withholding under section 15E.197, Code 2014, or under section 15.331, Code 2005, at the same time as the employer is participating in the withholding credit under this section. Notwithstanding any other provision in this section, the new jobs credit from withholding under section 260E.5, and the supplemental new jobs credit from withholding under section 15E.197, Code 2014, or under section 15.331, Code 2005, shall be collected and disbursed prior to the withholding credit under this section.

Sec. 36. Section 422.11F, subsection 2, Code 2014, is amended to read as follows:

2. The taxes imposed under this division, less the credits allowed under section 422.12, shall be reduced by investment tax credits authorized pursuant to ~~sections~~ section 15.333 and section 15E.193B, subsection 6, Code 2014.

Sec. 37. Section 422.16A, Code 2014, is amended to read as follows:

422.16A Job training withholding — certification and transfer.

Upon the completion by a business of its repayment obligation for a training project funded under chapter 260E, including a job training project funded under section 15A.8 or repaid in whole or in part by the supplemental new jobs credit from withholding under section 15A.7 or section 15E.197, Code 2014, the sponsoring community college shall report to the economic development authority the amount of withholding paid by the business to the community college during the final twelve months of withholding payments. The economic development authority shall notify the department of revenue of that amount. The department shall credit to the workforce development fund account established in section 15.342A twenty-five percent of that amount each quarter for a period of ten years. If the amount of withholding from the business or employer is insufficient, the department shall prorate the quarterly amount credited to the workforce development fund account. The maximum amount from all employers which shall be transferred to the workforce development fund account in any year is four million dollars.

Sec. 38. Section 422.33, subsection 12, paragraph b, Code 2014, is amended to read as follows:

b. The taxes imposed under this division shall be reduced by investment tax credits authorized pursuant to section 15.333 and section 15E.193B, subsection 6, Code 2014.

² See chapter 1141, §18 herein

Sec. 39. Section 422.60, subsection 5, paragraph b, Code 2014, is amended to read as follows:

b. The taxes imposed under this division shall be reduced by investment tax credits authorized pursuant to sections 15.333 and 15E.193B, subsection 6, Code 2014.

Sec. 40. Section 432.12C, subsection 2, Code 2014, is amended to read as follows:

2. The taxes imposed under this chapter shall be reduced by investment tax credits authorized pursuant to section 15.333A and section 15E.193B, subsection 6, Code 2014.

Sec. 41. REPEAL. Sections 15E.191, 15E.192, 15E.193, 15E.193B, 15E.194, 15E.195, 15E.196, 15E.197, and 15E.198, Code 2014, are repealed.

Sec. 42. EFFECTIVE UPON ENACTMENT. The following provision or provisions of this division of this Act, being deemed of immediate importance, take effect upon enactment:

1. The section of this division of this Act allowing the transfer of certain investment tax credits issued to eligible housing businesses under the enterprise zone program, notwithstanding the requirements limiting transfer of such credits under section 15E.193B, subsection 8.

Sec. 43. APPLICABILITY.

1. On or after the effective date of this division of this Act, a city or county shall not create an enterprise zone under chapter 15E, division XVIII, or enter into a new agreement or amend an existing agreement under chapter 15E, division XVIII.

2. a. Agreements entered into under chapter 15E, division XVIII before the effective date of this division of this Act between an eligible business and a city, county, or the economic development authority or between an eligible business and the department of revenue and a community college or between an eligible housing business and the economic development authority shall remain in effect until they expire under their own terms and except as otherwise provided in this division of this Act, such agreements shall be governed by chapter 15E, division XVIII, Code 2014.

b. The elimination of the enterprise zone program under this Act shall not constitute grounds for rescission or modification of agreements entered into under the program, except as otherwise provided in this division of this Act.

3. Except as otherwise provided in this division of this Act, this division of this Act is not intended to and shall not limit, modify, or otherwise adversely affect any tax credit certificate or related tax credit issued before the effective date of this Act or limit, modify, or otherwise adversely affect the redemption or transfer of any tax credit or tax credit certificate issued before the effective date of this division of this Act.

Approved May 30, 2014

CHAPTER 1131

ASSESSMENT OF LOW-INCOME HOUSING

H.F. 2466

AN ACT relating to the assessment of certain housing rented or leased to low-income individuals and families and including applicability provisions.

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

Section 1. Section 426C.4, subsection 1, paragraph b, subparagraph (1), Code 2014, is amended to read as follows:

(1) Property that is rented or leased to low-income individuals and families as authorized by section 42 of the Internal Revenue Code, as amended, ~~and that is subject to assessment procedures relating to section 42 property under section 441.21, subsection 2, for the applicable assessment year.~~

Sec. 2. Section 441.21, subsection 2, Code 2014, is amended to read as follows:

2. In the event market value of the property being assessed cannot be readily established in the foregoing manner, then the assessor may determine the value of the property using the other uniform and recognized appraisal methods including its productive and earning capacity, if any, industrial conditions, its cost, physical and functional depreciation and obsolescence and replacement cost, and all other factors which would assist in determining the fair and reasonable market value of the property but the actual value shall not be determined by use of only one such factor. The following shall not be taken into consideration: Special value or use value of the property to its present owner, and the goodwill or value of a business which uses the property as distinguished from the value of the property as property. However, in assessing property that is rented or leased to low-income individuals and families as authorized by section 42 of the Internal Revenue Code, as amended, and which section limits the amount that the individual or family pays for the rental or lease of units in the property, the assessor shall, unless the owner elects to withdraw the property from the assessment procedures for section 42 property, use the productive and earning capacity from the actual rents received as a method of appraisal and shall take into account the extent to which that use and limitation reduces the market value of the property. The assessor shall not consider any tax credit equity or other subsidized financing as income provided to the property in determining the assessed value. The property owner shall notify the assessor when property is withdrawn from section 42 eligibility under the Internal Revenue Code or if the owner elects to withdraw the property from the assessment procedures for section 42 property under this subsection. The property shall not be subject to section 42 assessment procedures for the assessment year for which section 42 eligibility is withdrawn or an election is made. This notification must be provided to the assessor no later than March 1 of the assessment year or the owner will be subject to a penalty of five hundred dollars for that assessment year. The penalty shall be collected at the same time and in the same manner as regular property taxes. An election to withdraw from the assessment procedures for section 42 property is irrevocable. Property that is withdrawn from the assessment procedures for section 42 property shall be classified and assessed as multiresidential property unless the property otherwise fails to meet the requirements of section 441.21, subsection 13. Upon adoption of uniform rules by the department of revenue or succeeding authority covering assessments and valuations of such properties, the valuation on such properties shall be determined in accordance with such rules and in accordance with forms and guidelines contained in the real property appraisal manual prepared by the department as updated from time to time for assessment purposes to assure uniformity, but such rules, forms, and guidelines shall not be inconsistent with or change the foregoing means of determining the actual, market, taxable and assessed values.

Sec. 3. Section 441.21, subsection 13, paragraph d, as enacted by 2013 Iowa Acts, chapter 123, section 28, is amended to read as follows:

d. ~~In no case, however, shall property~~ Property that is rented or leased to low-income individuals and families as authorized by section 42 of the Internal Revenue Code, and that ~~is subject to assessment procedures relating to section 42 property under section 441.21,~~ has not been withdrawn from section 42 assessment procedures under subsection 2 of this section, or a hotel, motel, inn, or other building where rooms or dwelling units are usually rented for less than one month shall not be classified as multiresidential property under this subsection.

Sec. 4. APPLICABILITY. This Act applies to assessment years beginning on or after January 1, 2015.

Approved May 30, 2014

CHAPTER 1132

APPROPRIATIONS — ECONOMIC DEVELOPMENT

H.F. 2460

AN ACT relating to and making appropriations to the department of cultural affairs, the economic development authority, the department of workforce development, the Iowa finance authority, the public employment relations board, and the state board of regents and regents institutions, and providing for other properly related matters, and including effective date provisions.

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

**DIVISION I
FY 2014-2015 APPROPRIATIONS**

Section 1. 2013 Iowa Acts, chapter 137, section 16, subsection 1, is amended to read as follows:

SEC. 16. DEPARTMENT OF CULTURAL AFFAIRS.

1. There is appropriated from the general fund of the state to the department of cultural affairs for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

a. ADMINISTRATION

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

.....	\$	85,907
		<u>176,882</u>
.....	FTEs	74.50

The department of cultural affairs shall coordinate activities with the tourism office of the economic development authority to promote attendance at the state historical building and at this state’s historic sites.

Full-time equivalent positions authorized under this paragraph shall be funded, in full or in part, using moneys appropriated under this paragraph and paragraphs “c” through “g”.

b. COMMUNITY CULTURAL GRANTS

For planning and programming for the community cultural grants program established under section 303.3:

.....	\$	86,045
		<u>172,090</u>

c. HISTORICAL DIVISION

For the support of the historical division:

.....	\$	1,583,851
		<u>3,167,701</u>

d. HISTORIC SITES

For the administration and support of historic sites:

.....	\$	213,199
		<u>426,398</u>

e. ARTS DIVISION

For the support of the arts division:

.....	\$	616,882
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Of the moneys appropriated in this paragraph, the department shall allocate \$300,000 for purposes of the film office.

f. IOWA GREAT PLACES

For the Iowa great places program established under section 303.3C:

..... \$ 75,000
150,000

g. ARCHIVE IOWA GOVERNORS' RECORDS

For archiving the records of Iowa governors:

..... \$ 32,967
65,933

h. RECORDS CENTER RENT

For payment of rent for the state records center:

..... \$ 113,622
227,243

i. BATTLE FLAGS

For continuation of the project recommended by the Iowa battle flag advisory committee to stabilize the condition of the battle flag collection:

..... \$ 47,000
94,000

Sec. 2. 2013 Iowa Acts, chapter 137, section 18, is amended to read as follows:

SEC. 18. ECONOMIC DEVELOPMENT AUTHORITY.

1. APPROPRIATION

a. There is appropriated from the general fund of the state to the economic development authority for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated in this subsection, and for not more than the following full-time equivalent positions:

..... \$ 7,734,483
15,516,372
..... FTEs 149.00

b. (1) For salaries, support, miscellaneous purposes, programs, marketing, and the maintenance of an administration division, a business development division, a community development division, a small business development division, and other divisions the authority may organize.

(2) The full-time equivalent positions authorized under this section shall be funded, in whole or in part, by the moneys appropriated under this subsection or by other moneys received by the authority, including certain federal moneys.

(3) For business development operations and programs, international trade, export assistance, workforce recruitment, and the partner state program.

(4) For transfer to the strategic investment fund created in section 15.313.

(5) For community economic development programs, tourism operations, community assistance, plans for Iowa green corps and summer youth programs, the mainstreet and rural mainstreet programs, the school-to-career program, the community development block grant, and housing and shelter-related programs.

(6) For achieving the goals and accountability, and fulfilling the requirements and duties required under this Act.

c. Notwithstanding section 8.33, moneys appropriated in this subsection that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for expenditure for the purposes designated in this subsection until the close of the succeeding fiscal year.

2. FINANCIAL ASSISTANCE RESTRICTIONS

a. A business creating jobs through moneys appropriated in subsection 1 shall be subject to contract provisions requiring new and retained jobs to be filled by individuals who are citizens of the United States who reside within the United States or any person authorized to work in the United States pursuant to federal law, including legal resident aliens in the United States.

b. Any vendor who receives moneys appropriated in subsection 1 shall adhere to such contract provisions and provide periodic assurances as the state shall require that the jobs are filled solely by citizens of the United States who reside within the United States or any person authorized to work in the United States pursuant to federal law, including legal resident aliens in the United States.

c. A business that receives financial assistance from the authority from moneys appropriated in subsection 1 shall only employ individuals legally authorized to work in this state. In addition to all other applicable penalties provided by current law, all or a portion of the assistance received by a business which is found to knowingly employ individuals not legally authorized to work in this state is subject to recapture by the authority.

3. USES OF APPROPRIATIONS

a. From the moneys appropriated in subsection 1, the authority may provide financial assistance in the form of a grant to a community economic development entity for conducting a local workforce recruitment effort designed to recruit former citizens of the state and former students at colleges and universities in the state to meet the needs of local employers.

b. From the moneys appropriated in subsection 1, the authority may provide financial assistance to early stage industry companies being established by women entrepreneurs.

c. From the moneys appropriated in subsection 1, the authority may provide financial assistance in the form of grants, loans, or forgivable loans for advanced research and commercialization projects involving value-added agriculture, advanced technology, or biotechnology.

d. The authority shall not use any moneys appropriated in subsection 1 for purposes of providing financial assistance for the Iowa green streets pilot project or for any other program or project that involves the installation of geothermal systems for melting snow and ice from streets or sidewalks.

4. WORLD FOOD PRIZE

There is appropriated from the general fund of the state to the economic development authority for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount for the world food prize and in lieu of the standing appropriation in section 15.368, subsection 1:

.....	\$	400,000
		<u>800,000</u>

5. IOWA COMMISSION ON VOLUNTEER SERVICE

There is appropriated from the general fund of the state to the economic development authority for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount for allocation to the Iowa commission on volunteer service for purposes of the Iowa state commission grant program, the Iowa's promise and Iowa mentoring partnership programs, and for not more than the following full-time equivalent positions:

.....	\$	89,067
		<u>178,133</u>
.....	FTEs	7.00

Of the moneys appropriated in this subsection, the authority shall allocate ~~\$37,500~~ \$75,000 for purposes of the Iowa state commission grant program and ~~\$51,567~~ \$103,133 for purposes of the Iowa's promise and Iowa mentoring partnership programs.

Notwithstanding section 8.33, moneys appropriated in this subsection that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for expenditure for the purposes designated until the close of the succeeding fiscal year.

6. COUNCILS OF GOVERNMENTS — ASSISTANCE

There is appropriated from the general fund of the state to the economic development authority for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount to be used for the purposes of providing financial assistance to Iowa's councils of governments:

.....	\$	87,500
		<u>200,000</u>

Sec. 3. 2013 Iowa Acts, chapter 137, section 21, is amended to read as follows:

SEC. 21. WORKFORCE DEVELOPMENT FUND ACCOUNT.

1. ~~There Notwithstanding section 15.342A, as amended by this Act, there is appropriated from the workforce development fund account created in section 15.342A to the workforce development fund created in section 15.343 following funds for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount amounts, for purposes of the workforce development fund to be used for the purposes designated:~~

a. JOB TRAINING FUND

For deposit in the job training fund created in section 260F.6, as amended in this Act:

.....	\$	2,000,000
		<u>3,000,000</u>

b. APPRENTICESHIP TRAINING PROGRAM FUND

For deposit in the apprenticeship training program fund created in section 15B.3, as enacted in this Act:

.....	\$	2,750,000
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2. The first \$250,000 of any unexpended or unobligated moneys accruing to the workforce development fund created in section 15.343, Code 2014, as a result of section 260F.6A, as repealed by this Act, shall be allocated for purposes of the apprenticeship training program. Any unexpended or unobligated moneys accruing to the workforce development fund created in section 15.343, Code 2014, as a result of section 260F.6A, as repealed by this Act, after the first \$250,000, shall be allocated equally between the job training program and the apprenticeship training program.

Sec. 4. 2013 Iowa Acts, chapter 137, section 22, is amended to read as follows:

SEC. 22. IOWA FINANCE AUTHORITY.

1. There is appropriated from the general fund of the state to the Iowa finance authority for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used to provide reimbursement for rent expenses to eligible persons under the rent subsidy program:

.....	\$	329,000
		<u>658,000</u>

2. Participation in the rent subsidy program shall be limited to only those persons who meet the requirements for the nursing facility level of care for home and community-based services waiver services as in effect on July 1, 2014, and to those individuals who are eligible for the federal money follows the person grant program under the medical assistance program. Of the moneys appropriated in this section, not more than \$35,000 may be used for administrative costs.

Sec. 5. 2013 Iowa Acts, chapter 137, section 24, is amended to read as follows:

SEC. 24. PUBLIC EMPLOYMENT RELATIONS BOARD.

1. There is appropriated from the general fund of the state to the public employment relations board for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, for the purposes designated:

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

.....	\$	670,963
		<u>1,342,452</u>
.....	FTEs	10.00

2. Of the moneys appropriated in this section, the board shall allocate \$15,000 for maintaining a website that allows searchable access to a database of collective bargaining information.

Sec. 6. 2013 Iowa Acts, chapter 137, section 25, is amended to read as follows:

SEC. 25. DEPARTMENT OF WORKFORCE DEVELOPMENT. There is appropriated from the general fund of the state to the department of workforce development for the fiscal year

* Item veto; see message at end of the Act

beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, for the purposes designated:

1. DIVISION OF LABOR SERVICES

a. For the division of labor services, including salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

.....	\$	1,774,360
		<u>3,823,539</u>
.....	FTEs	65.00

b. From the contractor registration fees, the division of labor services shall reimburse the department of inspections and appeals for all costs associated with hearings under chapter 91C, relating to contractor registration.

c. Of the moneys appropriated under this subsection, the department shall allocate \$53,280 for the purpose of employing an additional investigator to investigate wage enforcement.

2. DIVISION OF WORKERS' COMPENSATION

a. For the division of workers' compensation, including salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

.....	\$	1,629,522
		<u>3,259,044</u>
.....	FTEs	30.00

b. The division of workers' compensation shall charge a \$100 filing fee for workers' compensation cases. The filing fee shall be paid by the petitioner of a claim. However, the fee can be taxed as a cost and paid by the losing party, except in cases where it would impose an undue hardship or be unjust under the circumstances. The moneys generated by the filing fee allowed under this subsection are appropriated to the department of workforce development to be used for purposes of administering the division of workers' compensation.

3. WORKFORCE DEVELOPMENT OPERATIONS

a. For the operation of field offices, the workforce development board, and for not more than the following full-time equivalent positions:

.....	\$	4,589,707
		<u>9,179,413</u>
.....	FTEs	130.00

b. Of the moneys appropriated in paragraph "a" of this subsection, the department shall allocate \$150,000 to the state library for the purpose of licensing an online resource which prepares persons to succeed in the workplace through programs which improve job skills and vocational test-taking abilities.

c. Of the moneys appropriated in paragraph "a" of this subsection, the department shall allocate at least \$1,130,602 for the operation of the three satellite field offices projected by the department to serve the most people from the offices located in Decorah, Fort Madison, Iowa City, or Webster City.

4. OFFENDER REENTRY PROGRAM

a. For the development and administration of an offender reentry program to provide offenders with employment skills, and for not more than the following full-time equivalent positions:

.....	\$	142,232
		<u>358,464</u>
.....	FTEs	4.00

b. The department of workforce development shall partner with the department of corrections to provide staff within the correctional facilities to improve offenders' abilities to find and retain productive employment.

5. NONREVERSION

Notwithstanding section 8.33, moneys appropriated in this section that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for expenditure for the purposes designated until the close of the succeeding fiscal year.

Sec. 7. 2013 Iowa Acts, chapter 137, section 26, is amended to read as follows:

SEC. 26. GENERAL FUND — EMPLOYEE MISCLASSIFICATION PROGRAM. There is appropriated from the general fund of the state to the department of workforce development for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For enhancing efforts to investigate employers that misclassify workers and for not more than the following full-time equivalent positions:

.....	\$	225,729
		<u>451,458</u>
.....	FTEs	8.10

Sec. 8. 2013 Iowa Acts, chapter 137, section 27, is amended to read as follows:

SEC. 27. SPECIAL EMPLOYMENT SECURITY CONTINGENCY FUND.

1. There is appropriated from the special employment security contingency fund to the department of workforce development for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for field offices:

.....	\$	883,042
		<u>1,766,084</u>

2. Any remaining additional penalty and interest revenue collected by the department of workforce development is appropriated to the department for the fiscal year beginning July 1, 2014, and ending June 30, 2015, to accomplish the mission of the department.

Sec. 9. 2013 Iowa Acts, chapter 137, section 28, is amended to read as follows:

SEC. 28. UNEMPLOYMENT COMPENSATION RESERVE FUND — FIELD OFFICES. Notwithstanding section 96.9, subsection 8, paragraph “e”, there is appropriated from interest earned on the unemployment compensation reserve fund to the department of workforce development for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount or so much thereof as is necessary, for the purposes designated:

For the operation of field offices:

.....	\$	247,000
		<u>400,000</u>

Sec. 10. 2013 Iowa Acts, chapter 141, section 54, subsections 2, 3, and 5, are amended to read as follows:

2. ECONOMIC DEVELOPMENT AUTHORITY

a. For the purposes of providing assistance under the high quality jobs program as described in section 15.335B:

.....	\$	8,450,000
		<u>16,900,000</u>

b. From the moneys appropriated in this subsection, the economic development authority may use not more than \$1,000,000 for purposes of providing infrastructure grants to mainstreet communities under the main street Iowa program.

c. As a condition of receiving moneys appropriated in this subsection, an entity shall testify upon the request of the joint appropriations subcommittee on economic development regarding the expenditure of such moneys.

3. REGENTS INSTITUTIONS

a. To the state board of regents for capacity building infrastructure in areas related to technology commercialization, marketing and business development efforts in areas related to technology commercialization, entrepreneurship, and business growth, and infrastructure projects and programs needed to assist in implementation of activities under chapter 262B:

.....	\$	1,500,000
		<u>3,000,000</u>

Of the moneys appropriated pursuant to this paragraph, 35 percent shall be allocated for Iowa state university, 35 percent shall be allocated for the university of Iowa, and 30 percent shall be allocated for the university of northern Iowa.

(1) The institutions shall provide a one-to-one match of additional moneys for the activities funded with moneys appropriated under this paragraph.

(2) The state board of regents shall annually submit a report by January 15 of each year to the governor, the general assembly, and the legislative services agency regarding the activities, projects, and programs funded with moneys allocated under this paragraph. The report shall be provided in an electronic format and shall include a list of metrics and criteria mutually agreed to in advance by the board of regents and the economic development authority. The metrics and criteria shall allow the governor’s office and the general assembly to quantify and evaluate the progress of the board of regents institutions with regard to their activities, projects, and programs in the areas of technology commercialization, entrepreneurship, regional development, and market research.

b. To Iowa state university of science and technology for small business development centers, the science and technology research park, and the institute for physical research and technology, and for not more than the following full-time equivalent positions:

.....	\$	1,212,151
.....		<u>2,424,302</u>
.....	FTEs	56.63

(1) Of the moneys appropriated in this paragraph, Iowa state university of science and technology shall allocate at least \$367,864 \$735,728 for purposes of funding small business development centers. Iowa state university of science and technology may allocate moneys appropriated in this paragraph to the various small business development centers in any manner necessary to achieve the purposes of this paragraph.

(2) Iowa state university of science and technology shall do all of the following:

(a) Direct expenditures for research toward projects that will provide economic stimulus for Iowa.

(b) Provide emphasis to providing services to Iowa-based companies.

(3) It is the intent of the general assembly that the industrial incentive program focus on Iowa industrial sectors and seek contributions and in-kind donations from businesses, industrial foundations, and trade associations, and that moneys for the institute for physical research and technology industrial incentive program shall be allocated only for projects which are matched by private sector moneys for directed contract research or for nondirected research. The match required of small businesses as defined in section 15.102, subsection 10, for directed contract research or for nondirected research shall be \$1 for each \$3 of state funds. The match required for other businesses for directed contract research or for nondirected research shall be \$1 for each \$1 of state funds. The match required of industrial foundations or trade associations shall be \$1 for each \$1 of state funds.

Iowa state university of science and technology shall report annually to the joint appropriations subcommittee on economic development and the legislative services agency the total amount of private contributions, the proportion of contributions from small businesses and other businesses, and the proportion for directed contract research and nondirected research of benefit to Iowa businesses and industrial sectors.

c. To the state university of Iowa for the state university of Iowa research park and for the advanced drug development program at the Oakdale research park, including salaries, support, maintenance, equipment, miscellaneous purposes, and for not more than the following full-time equivalent positions:

.....	\$	104,640
.....		<u>209,279</u>
.....	FTEs	6.00

The state university of Iowa shall do all of the following:

(1) Direct expenditures for research toward projects that will provide economic stimulus for Iowa.

(2) Provide emphasis to providing services to Iowa-based companies.

d. To the state university of Iowa for the purpose of implementing the entrepreneurship and economic growth initiative, and for not more than the following full-time equivalent positions:

.....	\$	1,000,000
.....		<u>2,000,000</u>
.....	FTEs	8.00

e. To the university of northern Iowa for the metal casting institute, the MyEntreNet internet application, and the institute of decision making, including salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

.....	\$	533,209
		<u>1,066,419</u>
.....	FTEs	9.75

(1) Of the moneys appropriated pursuant to this paragraph, the university of northern Iowa shall allocate at least ~~\$308,819~~ \$617,639 for purposes of support of entrepreneurs through the university’s regional business center and economic gardening program.

(2) The university of northern Iowa shall do all of the following:

(a) Direct expenditures for research toward projects that will provide economic stimulus for Iowa.

(b) Provide emphasis to providing services to Iowa-based companies.

f. As a condition of receiving moneys appropriated in this subsection, an entity shall testify upon the request of the joint appropriations subcommittee on economic development regarding the expenditure of such moneys.

5. DEPARTMENT OF WORKFORCE DEVELOPMENT

To develop a long-term sustained program to train unemployed and underemployed central Iowans with skills necessary to advance to higher-paying jobs with full benefits:

.....	\$	50,000
		<u>100,000</u>

a. The department of workforce development shall begin a request for proposals process, issued for purposes of this subsection, no later than September 1, 2014.

b. As a condition of receiving moneys appropriated under this subsection, an entity shall testify upon the request of the joint appropriations subcommittee on economic development regarding the expenditure of such moneys.

Sec. 11. SMALL BUSINESS DEVELOPMENT CENTERS. There is appropriated from the general fund of the state to Iowa state university of science and technology for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes of funding small business development centers:

.....	\$	101,000
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Sec. 12. SCIENCE, TECHNOLOGY, ENGINEERING, AND MATHEMATICS INTERNSHIPS — APPROPRIATION. There is appropriated from the general fund of the state to the Iowa economic development authority for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, for the purposes designated:

For the funding of internships for students studying in the fields of science, technology, engineering, and mathematics with eligible Iowa employers as provided in section 15.411, subsection 3, paragraph “c”, as enacted by this Act:

.....	\$	1,000,000
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1. No more than 3 percent of the moneys appropriated pursuant to this section may be used by the authority for costs associated with administration of the internship program as amended by 2014 Iowa Acts, House File 2329,¹ 2014 Iowa Acts, Senate File 2324,² or 2014 successor legislation, if enacted.³ Notwithstanding section 8.33, moneys appropriated in this section which remain unencumbered or unobligated at the end of the fiscal year shall not revert but shall remain available for expenditure for the purposes designated in subsequent fiscal years.

2. It is the intent of the general assembly to appropriate moneys to the authority for the fiscal year beginning July 1, 2015, and ending June 30, 2016, to fund internships for students studying in the fields of science, technology, engineering, and mathematics.

¹ Not enacted
² Not enacted
³ See chapter 1132, §41 herein

DIVISION II
WORKFORCE DEVELOPMENT FUND ACCOUNT CHANGES

Sec. 13. Section 15.342A, Code 2014, is amended to read as follows:

15.342A Workforce development fund account.

1. A workforce development fund account is established in the office of the treasurer of state under the control of the authority. The account shall receive funds pursuant to section 422.16A up to a maximum of ~~four~~ six million dollars per year.

2. For the fiscal year beginning July 1, 2014, and for each fiscal year thereafter, there is annually appropriated from the workforce development fund account to the apprenticeship training program fund created in section 15B.3 three million dollars for the purposes of chapter 15B.

3. For the fiscal year beginning July 1, 2014, and for each fiscal year thereafter, there is annually appropriated from the workforce development fund account to the job training fund created in section 260F.6 three million dollars for the purposes of chapter 260F.

Sec. 14. Section 422.16A, Code 2014, is amended to read as follows:

422.16A Job training withholding — certification and transfer.

Upon the completion by a business of its repayment obligation for a training project funded under chapter 260E, including a job training project funded under section 15A.8 or repaid in whole or in part by the supplemental new jobs credit from withholding under section 15A.7 or section 15E.197, the sponsoring community college shall report to the economic development authority the amount of withholding paid by the business to the community college during the final twelve months of withholding payments. The economic development authority shall notify the department of revenue of that amount. The department shall credit to the workforce development fund account established in section 15.342A twenty-five percent of that amount each quarter for a period of ten years. If the amount of withholding from the business or employer is insufficient, the department shall prorate the quarterly amount credited to the workforce development fund account. The maximum amount from all employers which shall be transferred to the workforce development fund account in any year is ~~four~~ six million dollars.

Sec. 15. FY 2014-2015 WORKFORCE DEVELOPMENT FUND TRANSFER. Notwithstanding sections 15.342A and 422.16A, as amended in this Act, the maximum amount from all employers which shall be transferred pursuant to section 422.16A to the workforce development fund account for the fiscal year beginning July 1, 2014, and ending June 30, 2015, is \$5,750,000.

DIVISION III
JOBS TRAINING AND APPRENTICESHIP TRAINING

**Sec. 16. Section 15.108, subsection 6, paragraph a, Code 2014, is amended to read as follows:*

*a. Coordinate and perform the duties specified under the Iowa industrial new jobs training Act in chapter 260E, ~~the Iowa jobs training Act in chapter 260F,~~ and the workforce development fund in section 15.341.**

Sec. 17. NEW SECTION. 15B.1 Title.

This chapter shall be known and may be cited as the “Iowa Apprenticeship Act”.

Sec. 18. NEW SECTION. 15B.2 Definitions.

For purposes of this chapter, unless the context otherwise requires:

1. “Apprentice” means a person who is at least sixteen years of age, except where a higher minimum age is required by law, who is employed in an apprenticeable occupation, and is registered in Iowa with the United States department of labor, office of apprenticeship.

* Item veto; see message at end of the Act

2. “*Apprenticeable occupation*” means an occupation approved for apprenticeship by the United States department of labor, office of apprenticeship.

3. “*Apprenticeship program*” means a program registered with the United States department of labor, office of apprenticeship, which includes terms and conditions for the qualification, recruitment, selection, employment, and training of apprentices, including the requirement for a written apprenticeship agreement.

4. “*Apprenticeship sponsor*” means an entity operating an apprenticeship program or an entity in whose name an apprenticeship program is being operated, which is registered with or approved by the United States department of labor, office of apprenticeship.

5. “*Authority*” means the economic development authority created in section 15.105.

6. “*Financial assistance*” means assistance provided only from the funds, rights, and assets legally available to the authority and includes but is not limited to assistance in the forms of grants, loans, forgivable loans, and royalty payments.

7. “*Fund*” means the apprenticeship training program fund created in section 15B.3.

8. “*Lead apprenticeship sponsor*” means a trade organization, labor organization, employer association, or other incorporated entity representing a group of apprenticeship sponsors.

Sec. 19. **NEW SECTION. 15B.3 Apprenticeship training program — fund.**

1. An apprenticeship training program fund is created as a revolving fund in the state treasury under the control of the authority.

2. The fund shall consist of moneys appropriated for purposes of the apprenticeship training program, and any other moneys lawfully available to the authority for purposes of this chapter.

3. Moneys in the fund are appropriated to the authority for the purposes of this chapter.

4. No more than two percent of the total moneys deposited in the fund on July 1 of a fiscal year is appropriated to the authority for the purposes of administering this chapter.

5. Notwithstanding section 8.33, moneys in the fund at the close of the fiscal year shall not revert but shall remain available for expenditure for the purposes designated for subsequent fiscal years. Notwithstanding section 12C.7, subsection 2, interest or earnings on moneys in the fund shall be credited to the fund.

6. The authority shall adopt rules to administer this chapter.

Sec. 20. **NEW SECTION. 15B.4 Financial assistance for an apprenticeship program.**

1. a. An apprenticeship sponsor or lead apprenticeship sponsor conducting apprenticeship programs registered with the United States department of labor, office of apprenticeship, through Iowa, for apprentices who will be employed at Iowa worksites may apply to the authority for a training grant under this section.

b. Financial assistance received by an apprenticeship sponsor or lead apprenticeship sponsor under this section shall be used only for the cost of conducting and maintaining an apprenticeship program.

2. The authority shall provide financial assistance in the form of training grants to apprenticeship sponsors or lead apprenticeship sponsors in the following manner:

a. By determining the total amount of funding allocated for purposes of training grants for apprenticeship programs pursuant to section 15B.3.

b. By adding together all of the following:

(1) The total number of apprentices trained by all applying apprenticeship sponsors or lead apprenticeship sponsors during the most recent training year as calculated on the last day of the training year.

(2) The total number of contact hours that apprenticeship instructors for all applying apprenticeship sponsors or lead apprenticeship sponsors spent in contact with apprentices during the most recent training year. For purposes of this subparagraph, “*contact hours*” includes the time spent instructing apprentices in person or, in the case of a lead apprenticeship sponsor with programs totaling one hundred or more total instructional hours, “*contact hours*” includes the time spent in online training if the total amount of online instruction does not account for more than thirty percent of the total instructional hours.

c. By adding together all of the following:

(1) The total number of apprentices trained by a single applying apprenticeship sponsor or lead apprenticeship sponsor during the most recent training year as calculated on the last day of the training year.

(2) The total number of contact hours that apprenticeship instructors for a single applying apprenticeship sponsor or lead apprenticeship sponsor spent in contact with apprentices during the most recent training year. For purposes of this subparagraph, “*contact hours*” includes the time spent instructing apprentices in person or, in the case of a lead apprenticeship sponsor with programs totaling one hundred or more total instructional hours, “*contact hours*” includes the time spent in online training if the total amount of online instruction does not account for more than thirty percent of the total instructional hours.

d. By determining the proportion, stated as a percentage, that a single applying apprenticeship sponsor’s or lead apprenticeship sponsor’s total calculated pursuant to paragraph “c” bears to all applying apprenticeship sponsors’ or lead apprenticeship sponsors’ total calculated pursuant to paragraph “b”.

e. By multiplying the percentage calculated in paragraph “d” by the amount determined in paragraph “a”.

3. An apprenticeship sponsor or lead apprenticeship sponsor seeking financial assistance under this section shall provide the following information to the authority:

a. The federal apprentice registration number of each apprentice in the apprenticeship program.

b. The address and a description of the physical location where in-person training is conducted.

c. A certification of the apprenticeship sponsor’s training standards as most recently approved by the United States department of labor, office of apprenticeship or, in the case of a lead apprenticeship sponsor, a representative sample of participating members’ training standards.

d. A certification of the apprenticeship sponsor’s compliance review or quality assessment as most recently conducted by the United States department of labor, office of apprenticeship, unless the apprenticeship sponsor has not been subjected to a compliance review or quality assessment. In the case of a lead apprenticeship sponsor, a sampling of compliance reviews or quality assessments from participating members shall be sufficient.

e. Any other information the authority reasonably determines is necessary.

4. The apprenticeship sponsor or lead apprenticeship sponsor and the authority shall enter into an agreement regarding the provision of any financial assistance to the apprenticeship sponsor or lead apprenticeship sponsor.

5. Notwithstanding the provisions of this section, an apprenticeship program receiving funds from section 260F.6 or other community college funding sources in the fiscal year beginning July 1, 2013, and ending June 30, 2014, shall receive no less than that amount from the fund in the fiscal year beginning July 1, 2014, and ending June 30, 2015.

***Sec. 21. NEW SECTION. 15B.5 Apprenticeship training program advisory board.**

1. An apprenticeship training program advisory board is established to advise the authority on issues concerning the apprenticeship training program.

2. The advisory board shall consist of the following members:

a. One member of the master builders of Iowa.

b. One member of the associated builders and contractors of Iowa.

c. One member of the heavy highway contractors association domiciled in Iowa.

d. One member of the associated general contractors of Iowa.

e. One member of the technology association of Iowa.

f. One member of the Iowa association of business and industry.

g. One member representing the mechanical contractors association of Iowa.

h. Five members, one member each from different labor organizations. The Iowa state building and construction trades council shall select five members from different labor organizations within the construction trade.

i. One member from the Iowa federation of labor.

* Item veto; see message at end of the Act

- j. One member representing community college apprenticeship programs.
 - k. One member representing the authority.
 - l. One member representing the department of education.
 - m. One member of the United States department of labor, office of apprenticeship, serving as an ex-officio, nonvoting member.
 - n. Four members of the general assembly serving as ex officio, nonvoting members, one representative to be appointed by the speaker of the house of representatives, one representative to be appointed by the minority leader of the house of representatives, one senator to be appointed by the majority leader of the senate, and one senator to be appointed by the minority leader of the senate.
3. a. The voting members of the advisory board and the member from the United States department of labor, office of apprenticeship, shall be selected by the named entity or entities. The member representing the community college apprenticeship programs shall be selected by the Iowa association of community college trustees.
- b. The voting members of the advisory board and the member from the United States department of labor, office of apprenticeship, shall serve three-year staggered terms. If a vacancy occurs a successor shall be selected in the same manner and subject to the same qualifications as the original selection to serve the remainder of the term.
- c. The legislative members of the advisory board shall serve terms as provided in section 69.16B. A legislative member may designate another person to attend an advisory board meeting if the member is unavailable.
4. The voting members shall elect a chairperson and vice chairperson annually from the voting membership of the advisory board. A majority of the voting members of the advisory board constitute a quorum. If the chairperson and vice chairperson are unable to preside over the advisory board due to absence or disability, a majority of the voting members present may elect a temporary chairperson providing a quorum is present.
5. The advisory board shall do all of the following:
- a. Advise the authority on issues related to apprenticeship programs supported pursuant to this chapter.
 - b. Promote the development of new and the expansion of existing apprenticeship programs in Iowa.
 - c. In collaboration with the department of education, educate students about apprenticeship training opportunities and promote apprenticeship training in middle school and high school.*

Sec. 22. Section 260C.18A, subsection 2, paragraph b, Code 2014, is amended to read as follows:

b. Projects in which an agreement between a community college and a business meet all the requirements of the Iowa jobs training Act under chapter 260F. However, ~~projects funded by moneys provided by a local workforce training and economic development fund of a community college are not subject to the maximum advance or award limitations contained in section 260F.6, subsection 2, or the allocation limitations contained in section 260F.8, subsection 1.~~

Sec. 23. Section 260F.2, subsection 2, Code 2014, is amended by striking the subsection.

Sec. 24. Section 260F.2, Code 2014, is amended by adding the following new subsection: NEW SUBSECTION. 4A. "Department" means the department of education.

*Sec. 25. Section 260F.2, subsections 4, 5, 10, and 11, Code 2014, are amended to read as follows:

4. "~~Date of commencement of the project~~" commencement" means the date of the preliminary signed agreement or the date an application for assistance is received by the authority.

* Item veto; see message at end of the Act

5. “Eligible business” or “business” means a business training employees which is engaged in interstate or intrastate commerce for the purpose of manufacturing, processing, or assembling products, conducting research and development, commercial construction, or providing services in interstate commerce including electronic commerce, but excludes retail, health, or professional services and which meets the other criteria established by the ~~authority~~ department. “Eligible business” does not include a business whose training costs can be economically funded under chapter 260E, a business which closes or substantially reduces its employment base in order to relocate substantially the same operation to another area of the state, or a business which is involved in a strike, lockout, or other labor dispute in Iowa.

10. “Program services” includes but is not limited to the following:

- a. Training of employees.
- b. Adult basic education and job-related instruction.
- c. Vocational and skill-assessment services and testing.
- d. Training facilities, equipment, materials, and supplies.
- e. Administrative expenses incurred by community colleges for the jobs training program, in an amount not to exceed five percent of the total project cost.
- f. Subcontracted services with institutions governed by the state board of regents, private colleges or universities, or other federal, state, or local agencies.
- g. Contracted or professional services.

11. “Project” means a training arrangement which is the subject of an agreement entered into between the community college and a business to provide program services. “Project” ~~also means an authority-sponsored training arrangement which is sponsored by the authority and administered under sections 260F.6A and 260F.6B.*~~

*Sec. 26. Section 260F.3, Code 2014, is amended by adding the following new subsections:

NEW SUBSECTION. 4A. Type of training to be delivered.

NEW SUBSECTION. 4B. Amount of employer match.*

*Sec. 27. NEW SECTION. 260F.4 Financial assistance — restrictions.

1. The maximum award of financial assistance for any one project is fifty thousand dollars.
2. A business may be approved for multiple projects, but the total financial assistance award to a business shall not exceed one hundred thousand dollars within a three-year period.
3. An award of financial assistance does not include reimbursement to the business for employee wages while the employee is in training.
4. An award of financial assistance is based on the actual cost of services.
5. A business’s request for financial assistance shall be commensurate with training needs.
6. Community colleges shall provide financial assistance to a business on a reimbursement basis or by directly paying for training expenses from an account administered by the community college.
7. a. A business shall provide a cash match or in-kind match in order to be eligible for financial assistance pursuant to this section.
- b. A business requesting financial assistance of less than five thousand dollars for a program shall provide an in-kind match.
- c. A business requesting financial assistance of five thousand dollars or more for a program shall provide cash to pay at least twenty-five percent of the total project cost, including training and administration costs.
- d. An in-kind match includes employee wages paid by the business during the training period, the value of business-provided facilities and equipment used for training, or the value of any other resource provided by the business to facilitate the training program.*

*Sec. 28. NEW SECTION. 260F.5 Community college annual report.

1. Each community college shall submit an annual report to the governor, the general assembly, and the department by September 1 documenting the job training programs funded and the community college training fund during the previous fiscal year.

* Item veto; see message at end of the Act

2. The report shall address the performance metrics established by the department for the job training program pursuant to section 260F.8.

3. The report shall include the following information concerning the community college training fund created pursuant to section 260F.6 for that community college:

- a. The number of projects and the amount paid for each project out of the fund.
- b. The amount of money remaining in the fund at the end of the fiscal year.
- c. An accounting of any other moneys spent out of the fund in the fiscal year.
4. The report shall be submitted in a manner and form prescribed by the department.*

*Sec. 29. Section 260F.6, subsection 1, Code 2014, is amended to read as follows:

1. There is ~~established~~ created as a revolving fund for the community colleges a job training fund ~~in the economic development authority in the workforce development fund to be administered by the department. The job training fund consists of moneys appropriated for the purposes of this chapter plus the interest and principal from repayment of advances made to businesses for program costs, plus the repayments, including interest, of loans made from that retraining fund, and interest earned from moneys in the job training fund. Moneys in the fund are appropriated to the department for purposes of this chapter.*~~

*Sec. 30. Section 260F.6, subsections 2 and 3, Code 2014, are amended by striking the subsections and inserting in lieu thereof the following:

2. A community college training fund is created for each community college. Moneys in the job training fund shall be allocated to each community college training fund pursuant to the formula established in section 260C.18C. A project meeting the criteria of an eligible business established by the department is funded upon the approval of the community college's board of directors.

3. Notwithstanding section 8.33, moneys in the community college training funds and the job training fund created in this section at the close of the fiscal year shall not revert to the general fund of the state but shall remain available for expenditure for the purpose designated for subsequent fiscal years. Notwithstanding section 12C.7, subsection 2, interest or earnings on moneys in the funds shall be credited to the funds.*

*Sec. 31. Section 260F.7, Code 2014, is amended to read as follows:

260F.7 Economic development authority Department of education to coordinate.

~~The economic development authority, in consultation with the department of education and the department of workforce development, department shall coordinate the jobs training program. A project shall not be funded under this chapter unless the economic development authority approves the project. The authority department shall adopt rules pursuant to chapter 17A governing the program's operation and eligibility for participation in the program. The authority department shall establish by rule criteria for determining what constitutes an eligible business.*~~

*Sec. 32. Section 260F.8, Code 2014, is amended by striking the section and inserting in lieu thereof the following:

260F.8 Program assessment, development, and coordination.

1. The department shall establish performance metrics for the job training programs funded under this chapter and assess program outcomes on an annual basis.

2. A community college may retain up to ten percent of the total project cost for the following purposes:

- a. Outreach to employers by community college business and industry outreach staff.
- b. Monitoring the performance of training agreements and accountability measures.
- c. Development of training project and program plans.
- d. Business development activities.*

Sec. 33. Section 403.21, subsections 1 and 3, Code 2014, are amended to read as follows:

1. In order to promote communication and cooperation among cities, counties, and community colleges with respect to the allocation and division of taxes, no jobs training

* Item veto; see message at end of the Act

projects as defined in chapter 260E ~~or 260F~~ shall be undertaken within the area of operation of a municipality after July 1, 1995, unless the municipality and the community college have entered into an agreement or have jointly adopted a plan relating to a community college's new jobs training program which shall provide for a procedure for advance notification to each affected municipality, for exchange of information, for mutual consultation, and for procedural guidelines for all such new jobs training projects, including related project financing to be undertaken within the area of operation of the municipality. The joint agreement or the plan shall state its precise duration and shall be binding on the community college and the municipality with respect to all new jobs training projects, including related project financing undertaken during its existence. The joint agreement or plan shall be effective upon adoption and shall be placed on file in the office of the secretary of the board of directors of the community college and such other location as may be stated in the joint agreement or plan. The joint agreement or plan shall also be sent to each school district which levied or certified for levy a property tax on any portion of the taxable property located in the area of operation of the municipality in the fiscal year beginning prior to the calendar year in which the plan is adopted or the agreement is reached. If no such agreement is reached or plan adopted, the community college shall not use incremental property tax revenues to fund jobs training projects within the area of operation of the municipality. Agreements entered into between a community college and a city or county pursuant to chapter 28E shall not apply.

3. ~~The community college shall send a copy of the final agreement prepared pursuant to section 260F.3 to the economic development authority.~~ For each year in which incremental property taxes are used to retire debt service on a jobs training advance issued for a project creating new jobs, the community college shall provide to the economic development authority a report of the incremental property taxes and new jobs credits from withholding generated for that year, a specific description of the training conducted, the number of employees provided ~~program~~ services under the project, the median wage of employees in the new jobs in the project, and the administrative costs directly attributable to the project.

Sec. 34. Section 558.1, Code 2014, is amended to read as follows:

558.1 "Instruments affecting real estate" defined — revocation.

All instruments containing a power to convey, or in any manner relating to real estate, including certified copies of petitions in bankruptcy with or without the schedules appended, of decrees of adjudication in bankruptcy, and of orders approving trustees' bonds in bankruptcy, and a jobs training agreement entered into under chapter 260E ~~or 260F~~ between an employer and community college which contains a description of the real estate affected, shall be held to be instruments affecting the same; and no such instrument, when acknowledged or certified and recorded as in this chapter prescribed, can be revoked as to third parties by any act of the parties by whom it was executed, until the instrument containing such revocation is acknowledged and filed for record in the same office in which the instrument containing such power is recorded, except that uniform commercial code financing statements and financing statement changes as provided in chapter 554 need not be thus acknowledged.

Sec. 35. REPEAL. Section 15.343, Code 2014, is repealed.

Sec. 36. REPEAL. Section 260F.6A, Code 2014, is repealed.

Sec. 37. REPEAL. Section 260F.6B, Code 2014, is repealed.

Sec. 38. RULES. The economic development authority and the department of education shall adopt rules to administer this Act.

Sec. 39. TRANSFER OF FUNDS. Except as otherwise provided in this Act, all moneys in the workforce development fund, created in section 15.343, Code 2014, as of the effective date of this division of this Act and any moneys accruing to the workforce development fund,

* Item veto; see message at end of the Act

created in section 15.343, Code 2014, after the effective date of this division of this Act, shall be distributed equally between the job training fund created in section 260F.6, as amended in this Act, and the apprenticeship training program fund created in section 15B.3, as enacted in this Act, and deposited in the job training fund and the apprenticeship training program fund.

DIVISION IV IOWA PRODUCTS

Sec. 40. IOWA PRODUCTS. As a condition of receiving an appropriation, any agency appropriated moneys pursuant to this Act shall give first preference when purchasing a product to an Iowa product or a product produced from an Iowa-based business. Second preference shall be given to a United States product or a product produced from a business based in the United States.

DIVISION V STEM INTERNSHIPS

Sec. 41. Section 15.411, subsection 3, Code 2014, is amended to read as follows:

3. a. The authority shall establish and administer an ~~innovative businesses~~ internship program with two components for Iowa students. For purposes of this subsection, “Iowa student” means a student of an Iowa community college, private college, or institution of higher learning under the control of the state board of regents, or a student who graduated from high school in Iowa but now attends an institution of higher learning outside the state of Iowa.

b. The purpose of the first component of the program is to link Iowa students to small and medium sized Iowa firms through internship opportunities. An Iowa employer may receive financial assistance in an amount of one dollar for every two dollars paid by the employer to an intern. The amount of financial assistance shall not exceed three thousand one hundred dollars for any single internship, or nine thousand three hundred dollars for any single employer. In order to be eligible to receive financial assistance under this ~~subsection~~ paragraph, the employer must have five hundred or fewer employees and must be an innovative business. The authority shall encourage youth who reside in economically distressed areas, youth adjudicated to have committed a delinquent act, and youth transitioning out of foster care to participate in the first component of the internship program.

c. (1) The purpose of the second component of the program is to assist in placing Iowa students studying in the fields of science, technology, engineering, and mathematics into internships that lead to permanent positions with Iowa employers. The authority shall collaborate with eligible employers, including but not limited to innovative businesses, to ensure that the interns hired are studying in such fields. An Iowa employer may receive financial assistance in an amount of one dollar for every dollar paid by the employer to an intern. The amount of financial assistance shall not exceed five thousand dollars per internship. The authority may adopt rules to administer this component.

(2) The requirement to administer this component of the internship program is contingent upon the provision of funding for such purposes by the general assembly.

DIVISION VI FINANCIAL ASSISTANCE FOR BORDER COUNTY HOSPITALS

Sec. 42. FINANCIAL ASSISTANCE FOR BORDER COUNTY HOSPITALS.

1. Notwithstanding the purposes provided under section 16.182, subsection 1, section 16.183, subsection 1, section 16.184, subsection 1, and section 16.185, subsection 1, the Iowa finance authority created in section 16.1A shall use moneys from the funds created in sections 16.182, 16.183, 16.184, and 16.185 to provide financial assistance directly to hospitals in counties that border other states. A border county hospital may apply to the authority for financial assistance and the authority shall provide financial assistance pursuant to this section if the applying hospital meets the criteria described in subsection 2 and funding is available.

2. To qualify for financial assistance pursuant to this section, a hospital shall meet the following criteria:

- a. The hospital is licensed in this state and is located in a county bordering two states.
 - b. The hospital is located in a county with a population of greater than 25,000 persons, but less than 50,000 persons.
 - c. Not less than ninety percent of the operations of the hospital are located within this state.
 - d. Based upon the hospital's net worth, cash flow, debt-to-asset ratio, and other criteria prescribed by the authority, the applying hospital has determined that without receiving financial assistance pursuant to this section, the hospital could not reasonably be expected to obtain, retain, restructure, or service loans or other financing for operating expenses or cash flow requirements on a reasonable and affordable basis.
3. a. The Iowa finance authority shall provide financial assistance pursuant to this section in the form of a loan. The loan may be a secured or unsecured direct loan to the qualifying hospital.
- b. The amount of financial assistance provided pursuant to this section as a secured or unsecured direct loan to a qualifying border hospital shall not exceed five million dollars.
 - c. Any loan provided pursuant to this section shall be fully amortized and repaid over a five-year period.
 - d. Repayments of any loan provided pursuant to this section shall be made to the authority and the authority shall credit the moneys to the account from which it was provided.
4. Notwithstanding the purposes provided under section 16.182, subsection 1, section 16.183, subsection 1, section 16.184, subsection 1, and section 16.185, subsection 1, moneys in the funds established in sections 16.182, 16.183, 16.184, and 16.185 may be commingled and transferred for the purpose of providing financial assistance pursuant to this section or for the purposes provided under section 16.182, subsection 1, section 16.183, subsection 1, section 16.184, subsection 1, and section 16.185, subsection 1. Moneys in the funds established in sections 16.182, 16.183, 16.184, and 16.185 shall be commingled or transferred if the moneys in any of the funds individually are insufficient to provide financial assistance pursuant to this section, or to provide assistance for the purposes provided in section 16.182, subsection 1, section 16.183, subsection 1, section 16.184, subsection 1, and section 16.185, subsection 1.
5. As used in this section, unless the context otherwise requires, "hospital" means the same as defined in section 135B.1.

Sec. 43. EFFECTIVE UPON ENACTMENT. This division of this Act, being deemed of immediate importance, takes effect upon enactment.

DIVISION VII PERSONNEL SETTLEMENT AGREEMENT PAYMENTS

Sec. 44. PERSONNEL SETTLEMENT AGREEMENT PAYMENTS. As a condition made to any appropriation to the department of cultural affairs, the economic development authority, the Iowa finance authority, the public employment relations board, the department of workforce development, the state board of regents, Iowa state university, the state university of Iowa, or the university of northern Iowa as provided in this Act, moneys appropriated and any other moneys available for use by that entity under this Act shall not be used for the payment of a personnel settlement agreement between that entity and a state employee that contains a confidentiality provision intended to prevent public disclosure of the agreement or any terms of the agreement.

Approved May 27, 2014, with exceptions noted.

TERRY E. BRANSTAD, Governor

Dear Mr. Secretary:

I hereby transmit House File 2460, an Act relating to and making appropriations to the Department of Cultural Affairs, the Economic Development Authority, the Department of Workforce Development, the Iowa Finance Authority, the Public Employment Relations Board, and the State Board of Regents and regents institutions, and providing for other properly related matters, and including effective date and retroactive applicability provisions.

House File 2460 is approved on this date with the following exceptions, which I hereby disapprove.

I am unable to approve the item designated as Section 3, amending 2013 Iowa Acts, chapter 137, Section 21 inserting subsection 2. This item makes changes to the administration of the 260F program. The Iowa Economic Development Authority (IEDA) has the infrastructure to administer this program and maintaining the 260F program at the IEDA is the most efficient use of funds. It is important to keep the 260F program consistent and stable for the business community.

I am unable to approve the item designated as Section 16, in its entirety. This item makes changes to the administration of the 260F program. The Iowa Economic Development Authority (IEDA) has the infrastructure to administer this program and maintaining the 260F program at the IEDA is the most efficient use of funds. It is important to keep the 260F program consistent and stable for the business community.

I am unable to approve the designated portion of the item designated as Section 20, subsection 5. This item places restrictions on the funding formula for the apprenticeship program. Requiring all stakeholders who are recipients of funds from the apprenticeship program to comply with the same statutory funding formula is fair and transparent.

I am unable to approve the item designated as Section 21, in its entirety. This item creates an apprenticeship training program advisory board. Such board is unnecessary to administer the financial assistance for the apprenticeship programs because the assistance is provided by statutory formula rather than board approval. Further, the purpose of the apprenticeship program is to create jobs and grow the private sector, not government. This advisory board makes government bigger without serving any purpose.

I am unable to approve the items designated as Sections 23, 24, 25, 26, 27, 28, 29, 30, 31, and 32, in their entirety. These items make changes to the administration of the 260F program. The Iowa Economic Development Authority (IEDA) has the infrastructure to administer this program and maintaining the 260F program at the IEDA is the most efficient use of funds. It is important to keep the 260F program consistent and stable for the business community.

I am unable to approve the items designated as Sections 35, 36, 37 and 38, in their entirety. These items make changes to the administration of the 260F program. The Iowa Economic Development Authority (IEDA) has the infrastructure to administer this program and maintaining the 260F program at the IEDA is the most efficient use of funds. It is important to keep the 260F program consistent and stable for the business community.

For the above reasons, I respectfully disapprove the designated items in accordance with Amendment IV of the Amendments of 1968 to the Constitution of the State of Iowa. All other items in House File 2460 are hereby approved as of this date.

Sincerely,
TERRY E. BRANSTAD, *Governor*

CHAPTER 1133

APPROPRIATIONS — TRANSPORTATION

S.F. 2130

AN ACT relating to and making transportation and other infrastructure-related appropriations to the department of transportation, including allocation and use of moneys from the road use tax fund and the primary road fund, and including effective date provisions.

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

DIVISION I
FY 2013-2014

Section 1. PRIMARY ROAD FUND.

1. There is appropriated from the primary road fund to the department of transportation for the fiscal year beginning July 1, 2013, and ending June 30, 2014, the following amount, or so much thereof as is necessary, to be used for the purpose designated:

For the purchase of salt:

..... \$ 7,800,000

2. Notwithstanding section 8.33, moneys appropriated in this section that remain unencumbered and unobligated at the close of the fiscal year shall not revert but shall remain available for expenditure for the designated purpose until the close of the succeeding fiscal year.

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

DIVISION II
FY 2014-2015

Sec. 3. 2013 Iowa Acts, chapter 134, section 3, is amended to read as follows:

SEC. 3. ROAD USE TAX FUND. There is appropriated from the road use tax fund created in section 312.1 to the department of transportation for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

1. For the payment of costs associated with the production of driver’s licenses, as defined in section 321.1, subsection 20A:

..... \$ 1,938,000
3,876,000

Notwithstanding section 8.33, moneys appropriated in this subsection that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for expenditure for the purposes specified in this subsection until the close of the succeeding fiscal year.

2. For salaries, support, maintenance, and miscellaneous purposes:

a. Operations:

..... \$ 3,192,480
6,384,960

Of the amount appropriated in this paragraph, up to \$200,000 shall be used by the department to establish educational programs to foster public awareness about the dangers and consequences of driving while distracted.

b. Planning:

..... \$ 207,000
414,000

c. Motor vehicles:

..... \$ 16,960,500
34,616,659

d. Performance and technology:

.....	\$	230,020
		<u>460,040</u>
3. For payments to the department of administrative services for utility services:		
.....	\$	107,500
		<u>235,125</u>
4. Unemployment compensation:		
.....	\$	3,500
		<u>7,000</u>
5. For payments to the department of administrative services for paying workers' compensation claims under chapter 85 on behalf of employees of the department of transportation:		
.....	\$	57,000
		<u>114,000</u>
6. For payment to the general fund of the state for indirect cost recoveries:		
.....	\$	39,000
		<u>78,000</u>
7. For reimbursement to the auditor of state for audit expenses as provided in section 11.5B:		
.....	\$	33,660
		<u>67,319</u>
8. For automation, telecommunications, and related costs associated with the county issuance of driver's licenses and vehicle registrations and titles:		
.....	\$	703,000
		<u>1,406,000</u>
9. For transfer to the department of public safety for operating a system providing toll-free telephone road and weather conditions information:		
.....	\$	50,000
		<u>100,000</u>
10. For costs associated with the participation in the Mississippi river parkway commission:		
.....	\$	20,000
		<u>40,000</u>
11. For motor vehicle division field facility maintenance projects at various locations:		
.....	\$	100,000
		<u>200,000</u>

For purposes of section 8.33, unless specifically provided otherwise, moneys appropriated in subsection 11 that remain unencumbered or unobligated shall not revert but shall remain available for expenditure for the purposes designated until the close of the fiscal year that ends three years after the end of the fiscal year for which the appropriation was made. However, if the projects for which the appropriation was made are completed in an earlier fiscal year, unencumbered or unobligated moneys shall revert at the close of that same fiscal year.

Sec. 4. 2013 Iowa Acts, chapter 134, section 4, is amended to read as follows:

SEC. 4. PRIMARY ROAD FUND. There is appropriated from the primary road fund created in section 313.3 to the department of transportation for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

1. For salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

a. Operations:		
.....	\$	19,612,953
		<u>39,225,906</u>
.....	FTEs	266.00
b. Planning:		
.....	\$	3,932,727
		<u>7,865,454</u>
.....	FTEs	102.00
c. Highways:		

.....	\$	116,015,648
.....		<u>235,717,855</u>
.....	FTEs	2,057.00
d. Motor vehicles:		
.....	\$	706,770
.....		<u>1,460,575</u>
.....	FTEs	410.00
e. Performance and technology:		
.....	\$	1,412,980
.....		<u>2,825,960</u>
.....	FTEs	35.00
2. For payments to the department of administrative services for utility services:		
.....	\$	660,500
.....		<u>1,444,627</u>
3. Unemployment compensation:		
.....	\$	69,000
.....		<u>138,000</u>
4. For payments to the department of administrative services for paying workers' compensation claims under chapter 85 on behalf of the employees of the department of transportation:		
.....	\$	1,371,500
.....		<u>2,743,000</u>
5. For disposal of hazardous wastes from field locations and the central complex:		
.....	\$	400,000
.....		<u>800,000</u>
6. For payment to the general fund of the state for indirect cost recoveries:		
.....	\$	286,000
.....		<u>572,000</u>
7. For reimbursement to the auditor of state for audit expenses as provided in section 11.5B:		
.....	\$	207,591
.....		<u>415,181</u>
8. For costs associated with producing transportation maps:		
.....	\$	80,000
.....		<u>242,000</u>
9. For inventory and equipment replacement:		
.....	\$	2,683,000
.....		<u>5,366,000</u>
10. For utility improvements at various locations:		
.....	\$	200,000
.....		<u>400,000</u>
11. For roofing projects at various locations:		
.....	\$	250,000
.....		<u>500,000</u>
12. For heating, cooling, and exhaust system improvements at various locations:		
.....	\$	250,000
.....		<u>700,000</u>
13. For deferred maintenance projects at field facilities throughout the state:		
.....	\$	750,000
.....		<u>1,700,000</u>
14. For wastewater treatment improvements at various locations:		
.....	\$	500,000
.....		<u>1,000,000</u>
15. For replacement of the Des Moines north garage:		
.....	\$	3,176,500
.....		<u>6,353,000</u>
16. For the remodel and purchase of equipment to relocate the traffic operations center to the Ankeny motor vehicle facility:		

..... \$ 730,000

For purposes of section 8.33, unless specifically provided otherwise, moneys appropriated in subsections 10 through 15 16 that remain unencumbered or unobligated shall not revert but shall remain available for expenditure for the purposes designated until the close of the fiscal year that ends three years after the end of the fiscal year for which the appropriation was made. However, if the project or projects for which such appropriation was made are completed in an earlier fiscal year, unencumbered or unobligated moneys shall revert at the close of that same fiscal year.

DIVISION III
IOWA PRODUCTS

Sec. 5. IOWA PRODUCTS. As a condition of receiving an appropriation pursuant to this Act, the department of transportation shall give first preference when purchasing a product to an Iowa product or a product produced from an Iowa-based business. Second preference shall be given to a United States product or a product produced from a business based in the United States. For purposes of this section, "product" does not mean construction, construction material, or construction equipment.

DIVISION IV
PERSONNEL SETTLEMENT AGREEMENT PAYMENTS

Sec. 6. PERSONNEL SETTLEMENT AGREEMENT PAYMENTS. As a condition made to any appropriation to the department of transportation as provided in this Act, moneys appropriated and any other moneys available for use by the department under this Act shall not be used for the payment of a personnel settlement agreement between the department and a state employee that contains a confidentiality provision intended to prevent public disclosure of the agreement or any terms of the agreement.

Approved May 30, 2014

CHAPTER 1134
APPROPRIATIONS — ADMINISTRATION AND REGULATION
S.F. 2342

AN ACT relating to and making appropriations to certain state departments, agencies, funds, and certain other entities, providing for regulatory authority, and other properly related matters, including penalties, and including effective date provisions.

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

DIVISION I
FY 2014–2015

Section 1. 2013 Iowa Acts, chapter 135, section 30, is amended to read as follows:
SEC. 30. DEPARTMENT OF ADMINISTRATIVE SERVICES.

1. There is appropriated from the general fund of the state to the department of administrative services for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, to be used for the purposes designated, and for not more than the following full-time equivalent positions:

a. For salaries, support, maintenance, and miscellaneous purposes:

..... \$ 2,033,962
4,067,924

.....	FTEs	73.49
		<u>65.79</u>

b. For the payment of utility costs:

.....	\$	1,329,455
		<u>2,568,909</u>
.....	FTEs	1.00

Notwithstanding section 8.33, any excess moneys appropriated for utility costs in this lettered paragraph shall not revert to the general fund of the state at the end of the fiscal year but shall remain available for expenditure for the purposes of this lettered paragraph during the succeeding fiscal year.

c. For Terrace Hill operations:

.....	\$	202,957
		<u>405,914</u>
.....	FTEs	5.00

2. Members of the general assembly serving as members of the deferred compensation advisory board shall be entitled to receive per diem and necessary travel and actual expenses pursuant to section 2.10, subsection 5, while carrying out their official duties as members of the board.

3. Any moneys and premiums collected by the department for workers' compensation shall be segregated into a separate workers' compensation fund in the state treasury to be used for payment of state employees' workers' compensation claims and administrative costs. Notwithstanding section 8.33, unencumbered or unobligated moneys remaining in this workers' compensation fund at the end of the fiscal year shall not revert but shall be available for expenditure for purposes of the fund for subsequent fiscal years.

Sec. 2. 2013 Iowa Acts, chapter 135, section 34, is amended to read as follows:

SEC. 34. AUDITOR OF STATE.

1. There is appropriated from the general fund of the state to the office of the auditor of state for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated, and for not more than the following full-time equivalent positions:

For salaries, support, maintenance, and miscellaneous purposes:

.....	\$	457,253
		<u>944,506</u>
.....	FTEs	103.00

2. The auditor of state may retain additional full-time equivalent positions as is reasonable and necessary to perform governmental subdivision audits which are reimbursable pursuant to section 11.20 or 11.21, to perform audits which are requested by and reimbursable from the federal government, and to perform work requested by and reimbursable from departments or agencies pursuant to section 11.5A or 11.5B. The auditor of state shall notify the department of management, the legislative fiscal committee, and the legislative services agency of the additional full-time equivalent positions retained.

3. The auditor of state shall allocate moneys from the appropriation in this section solely for audit work related to the comprehensive annual financial report, federally required audits, and investigations of embezzlement, theft, or other significant financial irregularities until the audit of the comprehensive annual financial report is complete.

Sec. 3. 2013 Iowa Acts, chapter 135, section 35, is amended to read as follows:

SEC. 35. IOWA ETHICS AND CAMPAIGN DISCLOSURE BOARD. There is appropriated from the general fund of the state to the Iowa ethics and campaign disclosure board for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, for the purposes designated:

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

.....	\$	245,168
		<u>550,335</u>
.....	FTEs	5.00

6.00

Sec. 4. 2013 Iowa Acts, chapter 135, is amended by adding the following new section:
NEW SECTION. SEC. 35A. INTERNAL SERVICE FUNDS — OFFICE OF THE CHIEF INFORMATION OFFICER. There is appropriated to the office of the chief information officer for the fiscal year beginning July 1, 2014, and ending June 30, 2015, from the revolving funds designated in chapter 8B and from internal service funds created by the office such amounts as the office deems necessary for the operation of the office consistent with the requirements of chapter 8B.

Sec. 5. 2013 Iowa Acts, chapter 135, section 36, is amended to read as follows:
SEC. 36. DEPARTMENT OF COMMERCE.

1. There is appropriated from the general fund of the state to the department of commerce for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, for the purposes designated:

a. **ALCOHOLIC BEVERAGES DIVISION**

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

.....	\$	610,196
		<u>1,220,391</u>
.....	FTEs	18.50

b. **PROFESSIONAL LICENSING AND REGULATION BUREAU**

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

.....	\$	300,769
		<u>601,537</u>
.....	FTEs	12.50

2. There is appropriated from the department of commerce revolving fund created in section 546.12 to the department of commerce for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, for the purposes designated:

a. **BANKING DIVISION**

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

.....	\$	4,583,618
		<u>9,317,235</u>
.....	FTEs	74.50

b. **CREDIT UNION DIVISION**

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

.....	\$	897,128
		<u>1,794,256</u>
.....	FTEs	15.00

c. **INSURANCE DIVISION**

(1) For salaries, support, maintenance, and miscellaneous purposes, and for not more than the following full-time equivalent positions:

.....	\$	2,516,495
		<u>5,099,989</u>
.....	FTEs	100.15

(2) The insurance division may reallocate authorized full-time equivalent positions as necessary to respond to accreditation recommendations or requirements.

(3) The insurance division expenditures for examination purposes may exceed the projected receipts, refunds, and reimbursements, estimated pursuant to section 505.7, subsection 7, including the expenditures for retention of additional personnel, if the expenditures are fully reimbursable and the division first does both of the following:

(a) Notifies the department of management, the legislative services agency, and the legislative fiscal committee of the need for the expenditures.

(b) Files with each of the entities named in subparagraph division (a) the legislative and regulatory justification for the expenditures, along with an estimate of the expenditures.

d. UTILITIES DIVISION

(1) For salaries, support, maintenance, and miscellaneous purposes, and for not more than the following full-time equivalent positions:

.....	\$	4,089,703
		<u>8,329,405</u>
.....	FTEs	79.00

(2) The utilities division may expend additional moneys, including moneys for additional personnel, if those additional expenditures are actual expenses which exceed the moneys budgeted for utility regulation and the expenditures are fully reimbursable. Before the division expends or encumbers an amount in excess of the moneys budgeted for regulation, the division shall first do both of the following:

(a) Notify the department of management, the legislative services agency, and the legislative fiscal committee of the need for the expenditures.

(b) File with each of the entities named in subparagraph division (a) the legislative and regulatory justification for the expenditures, along with an estimate of the expenditures.

(3) Of the moneys appropriated in this paragraph, the utilities division may expend up to \$10,000 for purposes of entering into an agreement with the department of administrative services to contract with a professional engineering firm to conduct a cost/benefit engineering review of the energy efficiency of the solar panels utilized by the utilities board and consumer advocate building.

3. CHARGES. Each division and the office of consumer advocate shall include in its charges assessed or revenues generated an amount sufficient to cover the amount stated in its appropriation and any state-assessed indirect costs determined by the department of administrative services.

Sec. 6. 2013 Iowa Acts, chapter 135, section 37, is amended to read as follows:

SEC. 37. DEPARTMENT OF COMMERCE — PROFESSIONAL LICENSING AND REGULATION BUREAU. There is appropriated from the housing trust fund created pursuant to section 16.181, to the bureau of professional licensing and regulation of the banking division of the department of commerce for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For salaries, support, maintenance, and miscellaneous purposes:

.....	\$	31,159
		<u>62,317</u>

Sec. 7. 2013 Iowa Acts, chapter 135, section 39, is amended to read as follows:

SEC. 39. GOVERNOR AND LIEUTENANT GOVERNOR. There is appropriated from the general fund of the state to the offices of the governor and the lieutenant governor for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

1. GENERAL OFFICE

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

.....	\$	1,098,228
		<u>2,196,455</u>
.....	FTEs	20.00
		<u>23.00</u>

2. TERRACE HILL QUARTERS

For salaries, support, maintenance, and miscellaneous purposes for the governor’s quarters at Terrace Hill, and for not more than the following full-time equivalent positions:

.....	\$	46,556
		<u>93,111</u>
.....	FTEs	2.00

Sec. 8. 2013 Iowa Acts, chapter 135, section 40, is amended to read as follows:

SEC. 40. GOVERNOR'S OFFICE OF DRUG CONTROL POLICY. There is appropriated from the general fund of the state to the governor's office of drug control policy for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For salaries, support, maintenance, and miscellaneous purposes, including statewide coordination of the drug abuse resistance education (D.A.R.E.) programs or similar programs, and for not more than the following full-time equivalent positions:	\$	120,567
		<u>241,134</u>
	FTEs	4.00

Sec. 9. 2013 Iowa Acts, chapter 135, section 41, is amended to read as follows:

SEC. 41. DEPARTMENT OF HUMAN RIGHTS. There is appropriated from the general fund of the state to the department of human rights for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

1. CENTRAL ADMINISTRATION DIVISION

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

	\$	112,092
		<u>224,184</u>
	FTEs	5.65

2. COMMUNITY ADVOCACY AND SERVICES DIVISION

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

	\$	514,039
		<u>1,028,077</u>
	FTEs	9.62
		<u>9.45</u>

Sec. 10. 2013 Iowa Acts, chapter 135, section 42, is amended to read as follows:

SEC. 42. DEPARTMENT OF INSPECTIONS AND APPEALS. There is appropriated from the general fund of the state to the department of inspections and appeals for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, for the purposes designated:

1. ADMINISTRATION DIVISION

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

	\$	272,621
		<u>545,242</u>
	FTEs	13.65

2. ADMINISTRATIVE HEARINGS DIVISION

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

	\$	339,471
		<u>678,942</u>
	FTEs	23.00

3. INVESTIGATIONS DIVISION

a. For salaries, support, maintenance, and miscellaneous purposes, and for not more than the following full-time equivalent positions:

	\$	1,286,545
		<u>2,573,089</u>
	FTEs	61.50
		<u>55.00</u>

b. The department, in coordination with the investigations division, shall submit a report to the general assembly by December 1, 2014, concerning the division's activities relative to

fraud in public assistance programs for the fiscal year beginning July 1, 2013, and ending June 30, 2014. The report shall include but is not limited to a summary of the number of cases investigated, case outcomes, overpayment dollars identified, amount of cost avoidance, and actual dollars recovered.

4. HEALTH FACILITIES DIVISION

a. For salaries, support, maintenance, and miscellaneous purposes, and for not more than the following full-time equivalent positions:

.....	\$	2,546,017
		<u>5,092,033</u>
.....	FTEs	113.00
		<u>111.50</u>

b. The department shall, in coordination with the health facilities division, make the following information available to the public as part of the department’s development efforts to revise the department’s internet website:

(1) The number of inspections conducted by the division annually by type of service provider and type of inspection.

(2) The total annual operations budget for the division, including general fund appropriations and federal contract dollars received by type of service provider inspected.

(3) The total number of full-time equivalent positions in the division, to include the number of full-time equivalent positions serving in a supervisory capacity, and serving as surveyors, inspectors, or monitors in the field by type of service provider inspected.

(4) Identification of state and federal survey trends, cited regulations, the scope and severity of deficiencies identified, and federal and state fines assessed and collected concerning nursing and assisted living facilities and programs.

c. It is the intent of the general assembly that the department and division continuously solicit input from facilities regulated by the division to assess and improve the division’s level of collaboration and to identify new opportunities for cooperation.

5. EMPLOYMENT APPEAL BOARD

a. For salaries, support, maintenance, and miscellaneous purposes, and for not more than the following full-time equivalent positions:

.....	\$	21,108
		<u>42,215</u>
.....	FTEs	11.00

b. The employment appeal board shall be reimbursed by the labor services division of the department of workforce development for all costs associated with hearings conducted under chapter 91C, related to contractor registration. The board may expend, in addition to the amount appropriated under this subsection, additional amounts as are directly billable to the labor services division under this subsection and to retain the additional full-time equivalent positions as needed to conduct hearings required pursuant to chapter 91C.

6. CHILD ADVOCACY BOARD

a. For foster care review and the court appointed special advocate program, including salaries, support, maintenance, and miscellaneous purposes, and for not more than the following full-time equivalent positions:

.....	\$	1,340,145
		<u>2,680,290</u>
.....	FTEs	32.25

b. The department of human services, in coordination with the child advocacy board and the department of inspections and appeals, shall submit an application for funding available pursuant to Tit. IV-E of the federal Social Security Act for claims for child advocacy board administrative review costs.

c. The court appointed special advocate program shall investigate and develop opportunities for expanding fund-raising for the program.

d. Administrative costs charged by the department of inspections and appeals for items funded under this subsection shall not exceed 4 percent of the amount appropriated in this subsection.

7. FOOD AND CONSUMER SAFETY

For salaries, support, maintenance, and miscellaneous purposes, and for not more than the

following full-time equivalent positions:

.....	\$	639,666
		<u>1,279,331</u>
.....	FTEs	23.25
		<u>23.65</u>

Sec. 11. 2013 Iowa Acts, chapter 135, section 44, is amended to read as follows:

SEC. 44. RACING AND GAMING COMMISSION.

1. RACETRACK REGULATION

There is appropriated from the gaming regulatory revolving fund established in section 99F.20 to the racing and gaming commission of the department of inspections and appeals for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For salaries, support, maintenance, and miscellaneous purposes for the regulation of pari-mutuel racetracks, and for not more than the following full-time equivalent positions:

.....	\$	1,534,246
		<u>3,068,492</u>
.....	FTEs	32.03

2. EXCURSION BOAT AND GAMBLING STRUCTURE REGULATION

a. There is appropriated from the gaming regulatory revolving fund established in section 99F.20 to the racing and gaming commission of the department of inspections and appeals for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For salaries, support, maintenance, and miscellaneous purposes for administration and enforcement of the excursion boat gambling and gambling structure laws, and for not more than the following full-time equivalent positions:

.....	\$	1,522,860
		<u>3,045,719</u>
.....	FTEs	40.72

b. For each additional license to conduct gambling games on an excursion gambling boat, gambling structure, or racetrack enclosure issued during the period beginning January 1, 2014, and ending June 30, 2015, there is appropriated from the gaming regulatory revolving fund established in section 99F.20 to the racing and gaming commission of the department of inspections and appeals for the fiscal year beginning July 1, 2014, and ending June 30, 2015, an additional amount of not more than \$191,000 to be used for not more than 2.00 full-time equivalent positions.

Sec. 12. 2013 Iowa Acts, chapter 135, section 45, is amended to read as follows:

SEC. 45. ROAD USE TAX FUND APPROPRIATION — DEPARTMENT OF INSPECTIONS AND APPEALS. There is appropriated from the road use tax fund created in section 312.1 to the administrative hearings division of the department of inspections and appeals for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, for the purposes designated:

For salaries, support, maintenance, and miscellaneous purposes:

.....	\$	811,949
		<u>1,623,897</u>

Sec. 13. 2013 Iowa Acts, chapter 135, section 46, is amended to read as follows:

SEC. 46. DEPARTMENT OF MANAGEMENT.

1. There is appropriated from the general fund of the state to the department of management for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

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

.....	\$	1,275,110
		<u>2,550,220</u>
.....	FTEs	21.00

20.58

2. Of the moneys appropriated in this section, the department shall use a portion for enterprise resource planning, providing for a salary model administrator, conducting performance audits, and for the department’s LEAN process.

Sec. 14. 2013 Iowa Acts, chapter 135, section 47, is amended to read as follows:

SEC. 47. ROAD USE TAX FUND APPROPRIATION — DEPARTMENT OF MANAGEMENT. There is appropriated from the road use tax fund created in section 312.1 to the department of management for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For salaries, support, maintenance, and miscellaneous purposes:

.....	\$	28,000
.....		<u>56,000</u>

Sec. 15. 2013 Iowa Acts, chapter 135, section 48, is amended to read as follows:

SEC. 48. IOWA PUBLIC INFORMATION BOARD. There is appropriated from the general fund of the state to the Iowa public information board for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

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

.....	\$	137,500
.....		<u>350,000</u>
.....	FTEs	3.00

Sec. 16. 2013 Iowa Acts, chapter 135, section 49, is amended to read as follows:

SEC. 49. DEPARTMENT OF REVENUE.

1. There is appropriated from the general fund of the state to the department of revenue for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

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

.....	\$	8,940,420
.....		<u>17,880,839</u>
.....	FTEs	<u>245.24</u>
.....		<u>228.50</u>

2. Of the funds appropriated pursuant to this section, \$400,000 shall be used to pay the direct costs of compliance related to the collection and distribution of local sales and services taxes imposed pursuant to chapters 423B and 423E.

3. The director of revenue shall prepare and issue a state appraisal manual and the revisions to the state appraisal manual as provided in section 421.17, subsection 17, without cost to a city or county.

Sec. 17. 2013 Iowa Acts, chapter 135, section 50, is amended to read as follows:

SEC. 50. MOTOR VEHICLE FUEL TAX APPROPRIATION. There is appropriated from the motor fuel tax fund created by section 452A.77 to the department of revenue for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For salaries, support, maintenance, miscellaneous purposes, and for administration and enforcement of the provisions of chapter 452A and the motor vehicle use tax program:

.....	\$	652,888
.....		<u>1,305,775</u>

Sec. 18. 2013 Iowa Acts, chapter 135, section 51, is amended to read as follows:

SEC. 51. SECRETARY OF STATE.

1. There is appropriated from the general fund of the state to the office of the secretary of state for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

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

.....	\$	1,448,350
		<u>2,896,699</u>
.....	FTEs	29.00

2. The state department or state agency which provides data processing services to support voter registration file maintenance and storage shall provide those services without charge.

Sec. 19. 2013 Iowa Acts, chapter 135, section 53, is amended to read as follows:

SEC. 53. TREASURER OF STATE.

1. There is appropriated from the general fund of the state to the office of treasurer of state for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

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

.....	\$	542,196
		<u>1,084,392</u>
.....	FTEs	28.80

2. The office of treasurer of state shall supply clerical and secretarial support for the executive council.

Sec. 20. 2013 Iowa Acts, chapter 135, section 54, is amended to read as follows:

SEC. 54. ROAD USE TAX FUND APPROPRIATION — OFFICE OF TREASURER OF STATE. There is appropriated from the road use tax fund created in section 312.1 to the office of treasurer of state for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For enterprise resource management costs related to the distribution of road use tax funds:

.....	\$	46,574
		<u>93,148</u>

Sec. 21. 2013 Iowa Acts, chapter 135, section 55, is amended to read as follows:

SEC. 55. IPERS — GENERAL OFFICE. There is appropriated from the Iowa public employees' retirement system fund to the Iowa public employees' retirement system for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For salaries, support, maintenance, and other operational purposes to pay the costs of the Iowa public employees' retirement system, and for not more than the following full-time equivalent positions:

.....	\$	8,843,484
		<u>15,686,968</u>
.....	FTEs	<u>90.13</u>
		<u>88.13</u>

Sec. 22. REPEAL. 2013 Iowa Acts, chapter 135, sections 38, 56, and 57, are repealed.

DIVISION II
UNCLAIMED LIFE INSURANCE DEATH BENEFITS

Sec. 23. NEW SECTION. **507B.4C Unclaimed life insurance.**

1. *Purpose.* The purpose of this section is to require complete and proper disclosure, transparency, and accountability relating to any method of payment for life insurance death benefits regulated by the commissioner.

2. *Definitions.* As used in this section, unless the context otherwise requires:

a. "Account owner" means the owner of a retained asset account who is a resident of this state.

b. "Annuity" means an annuity contract issued in this state. "Annuity" does not include any annuity contract used to fund an employment-based retirement plan or program where the insurer takes direction from the plan sponsor or plan administrator.

c. "Authorized person" means a policy owner, insured, annuity owner, annuitant, or account holder, as applicable under a policy, annuity, or retained asset account.

d. "Death master file" means the United States social security administration's death master file or any other database or service that is at least as comprehensive as the United States social security administration's death master file for determining that a person has died.

e. "Death master file match" means a search of the death master file that results in a match of an authorized person's name and social security number or an authorized person's name and date of birth.

f. "Insurer" means a life insurance company regulated under chapter 508.

g. "Policy" means any policy or certificate of life insurance issued in this state. "Policy" does not include any of the following:

(1) A policy or certificate of life insurance which provides a death benefit under an employee benefit plan subject to the federal Employee Retirement Income Security Act of 1974, Pub. L. No. 93-406, as codified at 29 U.S.C. §1002 et seq.

(2) A policy or certificate of life insurance which provides a death benefit under an employee benefit plan subject to a federal employee benefit program.

(3) A policy or certificate of life insurance which is used to fund a preneed plan for cemetery merchandise, funeral merchandise, funeral services, or a combination thereof.

(4) A policy or certificate of credit life or accidental death insurance.

(5) A policy issued to a group master policyowner for which the insurer does not provide recordkeeping services.

h. "Recordkeeping services" means services provided by an insurer who has entered into an agreement with a group policy customer to be responsible for obtaining, maintaining, and administering in the insurer's own recordkeeping systems at least all of the following information about each individual insured under the insured's group insurance contract or a line of coverage thereunder:

(1) Social security number or name and date of birth.

(2) Beneficiary designation information.

(3) Coverage eligibility.

(4) Benefit amount.

(5) Premium payment status.

i. "Retained asset account" means an interest-bearing account set up by an insurer in the name of the beneficiary of a policy or annuity upon the death of the insured.

3. Insurer duties.

a. For any in-force policy, annuity, or retained asset account issued for delivery in this state for which the insurer has not previously been notified of a claim, an insurer shall perform a comparison of such policy, annuity, or retained asset account against the death master file, on at least a semiannual basis, to identify potential death master file matches.

(1) An insurer may comply with the requirements of this subsection by using the full death master file for the initial comparison and thereafter using the death master file update files for subsequent comparisons.

(2) Nothing in this section shall be interpreted to limit the right of an insurer to request a valid death certificate as part of any claims validation process.

b. If an insurer learns of the possible death of an authorized person through a death master file match or otherwise, the insurer shall, within ninety days, do all of the following:

(1) Complete a good faith effort, which shall be documented by the insurer, to confirm the death of the authorized person against other available records and information.

(2) Review the insurer's records to determine whether the deceased authorized person had purchased any other products from the insurer.

(3) Determine whether benefits may be due in accordance with the applicable policy, annuity, or retained asset account.

(4) If the beneficiary or an authorized person has not communicated with the insurer within the ninety-day period, take reasonable steps, which shall be documented by the

insurer, to locate and contact any beneficiary or other authorized person on the policy, annuity, or retained asset account, including sending the beneficiary or other authorized person information regarding the insurer's claims process and regarding the need to provide an official death certificate, if applicable under the policy, annuity, or retained asset account.

c. Every insurer shall implement procedures to account for all of the following:

(1) Common nicknames, initials used in lieu of a first or middle name, use of a middle name, compound first and middle names, and interchanged first and middle names.

(2) Compound last names, maiden or married names, and hyphens, blank spaces, or apostrophes in last names.

(3) Transposition of the month and date portions of the date of birth.

(4) Incomplete social security numbers.

d. An insurer may disclose minimum necessary personal information about a beneficiary or authorized person to an individual or entity whom the insurer reasonably believes may be able to assist the insurer in locating the beneficiary or authorized person entitled to payment of the claims proceeds.

e. An insurer or its service provider shall not charge a beneficiary or authorized person any fees or costs associated with a death master file search conducted pursuant to this section.

f. The benefits from a policy, annuity, or retained asset account, plus any applicable accrued interest, shall first be payable to designated beneficiaries or authorized persons, and in the event that the beneficiaries or authorized persons cannot be found, shall be reported and remitted to the state as unclaimed property pursuant to chapters 556 and 633.

4. *Rules.* The commissioner shall adopt rules to administer the provisions of this section.

5. *Orders.* The commissioner may issue an order doing any of the following:

a. Limiting the death master file comparisons required under subsection 3, paragraph "a", to an insurer's electronic searchable files or approving a plan and timeline for conversion of an insurer's files to electronic searchable files.

b. Exempting an insurer from the death master file comparisons required under subsection 3, paragraph "a", or permitting an insurer to perform such comparisons less frequently than semiannually upon a demonstration of financial hardship by the insurer.

c. Phasing in requirements for compliance with this section according to a plan and timeline approved by the commissioner.

6. *Unfair trade practice.* Failure to meet any requirement of this section with such frequency as to constitute a general business practice is an unfair method of competition and an unfair or deceptive act or practice in the business of insurance under this chapter.

7. *Insurer unclaimed property reporting.*

a. If an insurer identifies a person as deceased through a death master file match as described in subsection 3, paragraph "a", or other information source, and validates such information through a secondary information source, the insurer may report and remit the proceeds of the policy, annuity, or retained asset account due to the state prior to the dates required for such reporting and remittance under chapter 556, without further notice to or consent by the state, after attempting to contact any beneficiary under either of the following circumstances:

(1) The insurer is unable to locate a beneficiary who is located in this state under the policy, annuity contract, or retained asset account, after conducting reasonable search efforts of up to one year after the insurer's validation of the death master file match.

(2) No beneficiary or person, as applicable for unclaimed property reporting purposes under chapter 556, has a last known address in this state.

b. Once the insurer has reported upon and remitted the proceeds of the policy, annuity, or retained asset account to the state pursuant to chapter 556, the insurer is relieved from any and all additional liability to any beneficiary or authorized person relating to the proceeds reported upon and remitted.

Sec. 24. **EFFECTIVE DATE.** This division of this Act takes effect July 1, 2015.

DIVISION III
IOWA PRODUCTS

Sec. 25. IOWA PRODUCTS. As a condition of receiving an appropriation, any agency appropriated moneys pursuant to this 2014 Act shall give first preference when purchasing a product to an Iowa product or a product produced by an Iowa-based business. Second preference shall be given to a United States product or a product produced by a business based in the United States.

DIVISION IV
PERSONNEL SETTLEMENT AGREEMENTS

Sec. 26. PERSONNEL SETTLEMENT AGREEMENT PAYMENTS. As a condition of the appropriations in this Act, the moneys appropriated and any other moneys available shall not be used for payment of a personnel settlement agreement that contains a confidentiality provision intended to prevent public disclosure of the agreement or any terms of the agreement.

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

Approved May 30, 2014

CHAPTER 1135
APPROPRIATIONS — EDUCATION
S.F. 2347

AN ACT relating to the funding of, the operation of, and appropriation of moneys to the college student aid commission, the department for the blind, the department of education, and the state board of regents, and providing for related matters.

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

DIVISION I
FY 2014-2015 APPROPRIATIONS
DEPARTMENT FOR THE BLIND

Section 1. 2013 Iowa Acts, chapter 141, section 21, is amended to read as follows:

SEC. 21. ADMINISTRATION. There is appropriated from the general fund of the state to the department for the blind for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

1. For salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

.....	\$	1,020,908
		<u>2,298,358</u>
.....	FTEs	88.00

2. For costs associated with universal access to audio information for blind and print handicapped Iowans:

.....	\$	25,000
		<u>52,000</u>

COLLEGE STUDENT AID COMMISSION

Sec. 2. 2013 Iowa Acts, chapter 141, section 22, is amended to read as follows:

SEC. 22. There is appropriated from the general fund of the state to the college student aid commission for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

1. GENERAL ADMINISTRATION

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

.....	\$	116,472
		<u>250,109</u>
.....	FTEs	3.95

2. STUDENT AID PROGRAMS

For payments to students for the Iowa grant program established in section 261.93:

.....	\$	395,588
		<u>791,177</u>

3. HEALTH CARE PROFESSIONAL RECRUITMENT PROGRAM

For the loan repayment program for health care professionals established pursuant to section 261.19:

.....	\$	200,487
		<u>400,973</u>

4. NATIONAL GUARD EDUCATIONAL ASSISTANCE PROGRAM

For purposes of providing national guard educational assistance under the program established in section 261.86:

.....	\$	2,550,116
		<u>5,100,233</u>

5. TEACHER SHORTAGE LOAN FORGIVENESS PROGRAM

For the teacher shortage loan forgiveness program established in section 261.112:

.....	\$	196,226
		<u>392,452</u>

6. ALL IOWA OPPORTUNITY FOSTER CARE GRANT PROGRAM

For purposes of the all Iowa opportunity foster care grant program established pursuant to section 261.6:

.....	\$	277,029
		<u>554,057</u>

7. ALL IOWA OPPORTUNITY SCHOLARSHIP PROGRAM

a. For purposes of the all Iowa opportunity scholarship program established pursuant to section 261.87:

.....	\$	1,120,427
		<u>2,240,854</u>

b. If the moneys appropriated by the general assembly to the college student aid commission for fiscal year 2014-2015 for purposes of the all Iowa opportunity scholarship program exceed ~~\$250,000~~ \$500,000, "eligible institution" as defined in section 261.87, shall, during fiscal year 2014-2015, include accredited private institutions as defined in section 261.9, subsection 1.

8. REGISTERED NURSE AND NURSE EDUCATOR LOAN FORGIVENESS PROGRAM

For purposes of the registered nurse and nurse educator loan forgiveness program established pursuant to section 261.23:

.....	\$	40,426
		<u>80,852</u>

9. BARBER AND COSMETOLOGY ARTS AND SCIENCES TUITION GRANT PROGRAM

For purposes of the barber and cosmetology arts and sciences tuition grant program established pursuant to section 261.18:

.....	\$	18,469
		<u>36,938</u>

9A. TEACH IOWA SCHOLAR PROGRAM

For purposes of the teach Iowa scholar program established pursuant to section 261.110:

..... \$ 1,300,000

10. RURAL IOWA PRIMARY CARE LOAN REPAYMENT PROGRAM

For purposes of the rural Iowa primary care loan repayment program established pursuant to section 261.113:

..... \$ 800,000

1,600,000

11. RURAL IOWA ADVANCED REGISTERED NURSE PRACTITIONER AND PHYSICIAN ASSISTANT LOAN REPAYMENT PROGRAM

For purposes of the rural Iowa advanced registered nurse practitioner and physician assistant loan repayment program established pursuant to section 261.114, if enacted:

..... \$ 200,000

400,000

Sec. 3. 2013 Iowa Acts, chapter 141, section 23, is amended to read as follows:

SEC. 23. IOWA TUITION AND VOCATIONAL TECHNICAL GRANT APPROPRIATIONS FOR FY 2014-2015. Notwithstanding the standing appropriations in the following designated sections for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the amounts appropriated from the general fund of the state to the college student aid commission pursuant to these sections for the following designated purposes shall not exceed the following amounts:

1. For Iowa tuition grants under section 261.25, subsection 1:

..... \$ 23,256,724

48,413,448

2. For tuition grants for students attending for-profit accredited private institutions located in Iowa under section 261.25, subsection 2:

..... \$ 1,250,000

1,975,000

3. For vocational technical tuition grants under section 261.25, subsection 3:

..... \$ 1,125,092

DEPARTMENT OF EDUCATION

Sec. 4. 2013 Iowa Acts, chapter 141, section 26, is amended to read as follows:

SEC. 26. There is appropriated from the general fund of the state to the department of education for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

1. GENERAL ADMINISTRATION

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

..... \$ 3,044,406

8,304,047

..... FTEs 81.67

a. By January 15, 2015, the department shall submit a written report to the general assembly detailing the department's antibullying programming and current and projected expenditures for such programming for the fiscal year beginning July 1, 2014.

b. The department shall administer and distribute to school districts and accredited nonpublic schools, without cost to the school districts and accredited nonpublic schools, an early warning assessment system that allows teachers to screen and monitor student literacy skills from prekindergarten through grade six.

2. VOCATIONAL EDUCATION ADMINISTRATION

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

..... \$ 299,099

598,197

..... FTEs 11.50

3. VOCATIONAL REHABILITATION SERVICES DIVISION

a. For salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

.....	\$	2,556,584
		<u>5,911,200</u>
.....	FTEs	255.00

For purposes of optimizing the job placement of individuals with disabilities, the division shall make its best efforts to work with community rehabilitation program providers for job placement and retention services for individuals with significant disabilities and most significant disabilities. By January 15, 2015, the division shall submit a written report to the general assembly on the division's outreach efforts with community rehabilitation program providers.

b. For matching funds for programs to enable persons with severe physical or mental disabilities to function more independently, including salaries and support, and for not more than the following full-time equivalent position:

.....	\$	19,564
		<u>89,128</u>
.....	FTEs	1.00

c. For the entrepreneurs with disabilities program established pursuant to section 259.4, subsection 9:

.....	\$	72,768
		<u>145,535</u>

d. For costs associated with centers for independent living:

.....	\$	20,147
		<u>90,294</u>

4. STATE LIBRARY

a. For salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

.....	\$	1,357,532
		<u>2,715,063</u>
.....	FTEs	29.00

b. For the enrich Iowa program established under section 256.57:

.....	\$	1,262,114
		<u>2,574,228</u>

5. PUBLIC BROADCASTING DIVISION

For salaries, support, maintenance, capital expenditures, miscellaneous purposes, and for not more than the following full-time equivalent positions:

.....	\$	3,721,548
		<u>7,791,846</u>
.....	FTEs	82.00
		<u>86.00</u>

5A. REGIONAL TELECOMMUNICATIONS COUNCILS

For state aid:

.....	\$	992,913
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a. The regional telecommunications councils established in section 8D.5 shall use the moneys appropriated in this subsection to provide technical assistance for network classrooms, planning and troubleshooting for local area networks, scheduling of video sites, and other related support activities.

b. Moneys appropriated in this subsection shall be distributed by the department to the regional telecommunications councils based upon usage by region.

6. VOCATIONAL EDUCATION TO SECONDARY SCHOOLS

For reimbursement for vocational education expenditures made by secondary schools:

.....	\$	1,315,067
		<u>2,630,134</u>

Moneys appropriated in this subsection shall be used to reimburse school districts for vocational education expenditures made by secondary schools to meet the standards set in sections 256.11, 258.4, and 260C.14.

7. SCHOOL FOOD SERVICE

For use as state matching funds for federal programs that shall be disbursed according to federal regulations, including salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

.....	\$	1,088,399
		<u>2,176,797</u>
.....	FTEs	20.58

8. EARLY CHILDHOOD IOWA FUND — GENERAL AID

For deposit in the school ready children grants account of the early childhood Iowa fund created in section 256I.11:

.....	\$	2,693,056
		<u>5,386,113</u>

a. From the moneys deposited in the school ready children grants account for the fiscal year beginning July 1, 2014, and ending June 30, 2015, not more than ~~\$132,975~~ \$265,950 is allocated for the early childhood Iowa office and other technical assistance activities. The early childhood Iowa state board shall direct staff to work with the early childhood stakeholders alliance created in section 256I.12 to inventory technical assistance needs. Moneys allocated under this lettered paragraph may be used by the early childhood Iowa state board for the purpose of skills development and support for ongoing training of staff. However, except as otherwise provided in this subsection, moneys shall not be used for additional staff or for the reimbursement of staff.

b. As a condition of receiving moneys appropriated in this subsection, each early childhood Iowa area board shall report to the early childhood Iowa state board progress on each of the local indicators approved by the area board. Each early childhood Iowa area board must also submit an annual budget for the area’s comprehensive school ready children grant developed for providing services for children from birth through five years of age, and provide other information specified by the early childhood Iowa state board, including budget amendments as needed. The early childhood Iowa state board shall establish a submission deadline for the annual budget and any budget amendments that allow a reasonable period of time for preparation by the early childhood Iowa area boards and for review and approval or request for modification of the materials by the early childhood Iowa state board. In addition, each early childhood Iowa area board must continue to comply with reporting provisions and other requirements adopted by the early childhood Iowa state board in implementing section 256I.9.

c. Of the amount appropriated in this subsection for deposit in the school ready children grants account of the early childhood Iowa fund, ~~\$1,159,009~~ \$2,318,018 shall be used for efforts to improve the quality of early care, health, and education programs. Moneys allocated pursuant to this paragraph may be used for additional staff and for the reimbursement of staff. The early childhood Iowa state board may reserve a portion of the allocation, not to exceed ~~\$44,325~~ \$88,650, for the technical assistance expenses of the early childhood Iowa state office, including the reimbursement of staff, and shall distribute the remainder to early childhood Iowa areas for local quality improvement efforts through a methodology identified by the early childhood Iowa state board to make the most productive use of the funding, which may include use of the distribution formula, grants, or other means.

d. Of the amount appropriated in this subsection for deposit in the school ready children grants account of the early childhood Iowa fund, ~~\$412,515~~ \$825,030 shall be used for support of professional development and training activities for persons working in early care, health, and education by the early childhood Iowa state board in collaboration with the professional development component group of the early childhood Iowa stakeholders alliance maintained pursuant to section 256I.12, subsection 7, paragraph “b”, and the early childhood Iowa area boards. Expenditures shall be limited to professional development and training activities agreed upon by the parties participating in the collaboration.

9. EARLY CHILDHOOD IOWA FUND — PRESCHOOL TUITION ASSISTANCE

a. For deposit in the school ready children grants account of the early childhood Iowa fund created in section 256I.11:

.....	\$	2,714,438
		<u>5,428,877</u>

b. The amount appropriated in this subsection shall be used for early care, health, and education programs to assist low-income parents with tuition for preschool and other

supportive services for children ages three, four, and five who are not attending kindergarten in order to increase the basic family income eligibility requirement to not more than 200 percent of the federal poverty level. In addition, if sufficient funding is available after addressing the needs of those who meet the basic income eligibility requirement, an early childhood Iowa area board may provide for eligibility for those with a family income in excess of the basic income eligibility requirement through use of a sliding scale or other copayment provisions.

10. EARLY CHILDHOOD IOWA FUND — FAMILY SUPPORT AND PARENT EDUCATION

a. For deposit in the school ready children grants account of the early childhood Iowa fund created in section 256I.11:

..... \$ 6,182,217
12,364,434

b. The amount appropriated in this subsection shall be used for family support services and parent education programs targeted to families expecting a child or with newborn and infant children through age five and shall be distributed using the distribution formula approved by the early childhood Iowa state board and shall be used by an early childhood Iowa area board only for family support services and parent education programs targeted to families expecting a child or with newborn and infant children through age five.

11. BIRTH TO AGE THREE SERVICES

For expansion of the federal Individuals with Disabilities Education Improvement Act of 2004, Pub. L. No. 108-446, as amended to January 1, 2013, birth through age three services due to increased numbers of children qualifying for those services:

..... \$ 860,700
1,721,400

From the moneys appropriated in this subsection, \$191,885 \$383,769 shall be allocated to the child health specialty clinic at the state university of Iowa to provide additional support for infants and toddlers who are born prematurely, drug-exposed, or medically fragile.

12. EARLY HEAD START PROJECTS

For early head start projects:

..... \$ 200,000
600,000

The moneys appropriated in this subsection shall be used for implementation and expansion of early head start pilot projects addressing the comprehensive cognitive, social, emotional, and developmental needs of children from birth to age three, including prenatal support for qualified families. The projects shall promote healthy prenatal outcomes and healthy family functioning, and strengthen the development of infants and toddlers in low-income families. Priority shall be given to those organizations that have previously qualified for and received state funding to administer an early head start project.

13. TEXTBOOKS OF NONPUBLIC SCHOOL PUPILS

To provide moneys for costs of providing textbooks to each resident pupil who attends a nonpublic school as authorized by section 301.1:

..... \$ 300,107
650,214

Funding under this subsection is limited to \$20 per pupil and shall not exceed the comparable services offered to resident public school pupils.

~~14. CORE CURRICULUM AND CAREER INFORMATION AND DECISION-MAKING SYSTEM~~

~~For purposes of implementing the statewide core curriculum for school districts and accredited nonpublic schools and a state designated career information and decision-making system:~~

~~..... \$ 500,000~~

15. STUDENT ACHIEVEMENT AND TEACHER QUALITY PROGRAM

For purposes of the student achievement and teacher quality program established pursuant to chapter 284, and for not more than the following full-time equivalent positions:

..... \$ 3,153,675
56,791,351
..... FTEs 2.00

16. JOBS FOR AMERICA'S GRADUATES

For school districts to provide direct services to the most at-risk senior high school students enrolled in school districts through direct intervention by a jobs for America's graduates specialist:

..... \$ 335,000
..... 700,000

17. EDUCATION REFORM

For implementation of the education reform provisions pursuant to 2013 Iowa Acts, House File 215, if enacted:

..... \$ 3,420,000

17A. ATTENDANCE CENTER PERFORMANCE/GENERAL WEBSITE AND DATA SYSTEM SUPPORT

For development of criteria and administration of a process for school districts to establish specific performance goals and to evaluate the performance of each attendance center operated by the district in order to arrive at an overall school performance grade and report card for each attendance center, for website and data system support, and for not more than the following full-time equivalent positions:

..... \$ 500,000
..... FTEs 2.00

17B. ADMINISTRATOR MENTORING/COACHING AND SUPPORT SYSTEM

For purposes of the beginning administrator mentoring and induction program created pursuant to section 284A.5 and for development and implementation of the coaching and support system to support administrators pursuant to section 256.9, subsection 63, paragraph "b", as amended by this Act:

..... \$ 1,000,000

17C. ENGLISH LANGUAGE LITERACY GRANT PROGRAM

For purposes of establishing an English language literacy for all grant program in accordance with section 256.9, subsection 65, as enacted in this Act:

..... \$ 500,000

By November 1, 2014, the 25 Iowa school districts with the largest number of students identified as limited English proficient and receiving educational programming because of that identification and grant moneys pursuant to section 256.9, subsection 65, as enacted by this Act, shall submit a report to the department in a manner prescribed by the department that includes the following information:

- a. A cost accounting of moneys expended on limited English proficiency programming by the school district.
- b. An identification of all native languages represented by limited English proficient students who are served by the school district.
- c. The average number of years in English language learner programming for limited English proficient students served by the school district.
- d. The number of full-time equivalent employees directly serving limited English proficient students and the student-to-teacher ratios for such students.
- e. A review of the number and percentage of limited English proficient students achieving English language proficiency over the previous five years.
- f. A list of English language learner programs not developed by the district that are being utilized by the school district for limited English proficient students.

17D. ONLINE STATE JOB POSTING SYSTEM

For purposes of administering the online state job posting system in accordance with section 256.27:

..... \$ 250,000

17E. TASK FORCE, COMMISSION, AND COUNCIL SUPPORT

For the costs of providing department support to education task forces, commissions, and councils established pursuant to 2013 Iowa Acts, chapter 121, including but not limited to the assessment task force, the commission on educator leadership and compensation, and the council on educator development:

..... \$ 50,000

17F. AREA EDUCATION AGENCY SUPPORT SYSTEM

For development and administration of a system by which area education agencies shall support school districts implementing frameworks or comparable systems approved pursuant to section 284.15, subsection 6:

..... \$ 1,000,000

18. SUCCESSFUL PROGRESSION FOR EARLY READERS

~~For distribution to school districts to provide intensive instructional services, curricula, initiatives, programs, and supports in accordance with~~ for implementation of section 279.68, subsection 2:

..... \$ 4,000,000

8,000,000

19. IOWA READING RESEARCH CENTER

For purposes of the Iowa reading research center established pursuant to in order to implement, in collaboration with the area education agencies, the provisions of section 256.9, subsection 53, paragraph "c":

..... \$ 665,500

1,000,000

Notwithstanding section 8.33, moneys received by the department pursuant to this subsection that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for expenditure for the purposes specified in this subsection for the following fiscal year.

20. COMPETENCY-BASED EDUCATION

For implementation, in collaboration with the area education agencies, of certain recommendations of the competency-based education task force established pursuant to 2012 Iowa Acts, chapter 1119, section 2:

..... \$ 212,500

425,000

~~a. From the~~ The moneys appropriated in this subsection, not less than \$50,000 shall be used to provide grants under a competency-based education grant program, for writing model competencies, for plans and templates, to develop the assessment validation rubric and model assessments, and to design professional development in accordance with the recommendations of the task force. ~~Notwithstanding section 8.33, moneys received by the department pursuant to this lettered paragraph subsection that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for expenditure for the purposes specified in this lettered paragraph subsection for the following fiscal year.~~

~~b. From the moneys appropriated in this subsection, not less than \$50,000 shall be used for writing model competencies, not less than \$12,500 shall be used for plans and templates, not less than \$50,000 shall be used to develop the assessment validation rubric and model assessments, and not less than \$50,000 shall be used to design professional development in accordance with the recommendations of the competency-based education task force.~~

21. MIDWESTERN HIGHER EDUCATION COMPACT

For distribution to the midwestern higher education compact to pay Iowa's member state annual obligation:

..... \$ 50,000

100,000

Notwithstanding section 8.33, moneys appropriated for distribution to the midwestern higher education compact pursuant to this subsection that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for expenditure for the purpose designated until the close of the succeeding fiscal year.

21A. AREA EDUCATION AGENCIES

For distribution to the area education agencies:

..... \$ 1,000,000

22. COMMUNITY COLLEGES

a. For general state financial aid to merged areas as defined in section 260C.2 in accordance with chapters 258 and 260C:

..... \$ 96,637,323

201,274,647

~~The funds appropriated in this subsection shall be allocated pursuant to the formula established in section 260C.18C.~~

Notwithstanding the allocation formula in section 260C.18C, the moneys appropriated in this subsection shall be allocated as follows:

(1) Merged Area I	\$ 9,930,204
(2) Merged Area II	\$ 10,075,468
(3) Merged Area III	\$ 9,325,475
(4) Merged Area IV	\$ 4,587,267
(5) Merged Area V	\$ 11,389,365
(6) Merged Area VI	\$ 8,937,757
(7) Merged Area VII	\$ 13,572,736
(8) Merged Area IX	\$ 17,191,538
(9) Merged Area X	\$ 31,470,426
(10) Merged Area XI	\$ 33,680,001
(11) Merged Area XII	\$ 11,164,102
(12) Merged Area XIII	\$ 12,118,736
(13) Merged Area XIV	\$ 4,676,006
(14) Merged Area XV	\$ 14,673,082
(15) Merged Area XVI	\$ 8,482,484
b. For distribution to community colleges to supplement faculty salaries:	
	\$ 250,000
	500,000

STATE BOARD OF REGENTS

Sec. 5. 2013 Iowa Acts, chapter 141, section 27, is amended to read as follows:

SEC. 27. There is appropriated from the general fund of the state to the state board of regents for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

1. OFFICE OF STATE BOARD OF REGENTS

a. For salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

	\$ 532,502
	1,094,714
	FTEs 15.00

The state board of regents shall submit a monthly financial report in a format agreed upon by the state board of regents office and the legislative services agency. The report submitted in December 2014 shall include the five-year graduation rates for the regents universities.

b. For moneys to be allocated to the southwest Iowa regents resource center in Council Bluffs:

	\$ 91,367
	182,734

c. For moneys to be allocated to the northwest Iowa regents resource center in Sioux City under section 262.9, subsection 22:

.....	\$	33,301
		<u>66,601</u>

d. For moneys to be allocated to the quad-cities graduate studies center:

.....	\$	17,257
		<u>34,513</u>

~~The board may transfer moneys appropriated under paragraph “b”, “c”, or “d”, of this subsection to any of the other centers specified in paragraph “b”, “c”, or “d”, if the board notifies, in writing, the general assembly and the legislative services agency of the amount, the date, and the purpose of the transfer.~~

e. For moneys to be distributed to Iowa public radio for public radio operations:

.....	\$	195,784
		<u>391,568</u>

2. STATE UNIVERSITY OF IOWA

a. General university, including lakeside laboratory

For salaries, support, maintenance, equipment, financial aid, miscellaneous purposes, and for not more than the following full-time equivalent positions:

.....	\$	111,020,675
		<u>230,923,005</u>
.....	FTEs	<u>5,058.55</u>

b. Oakdale campus

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

.....	\$	1,093,279
		<u>2,186,558</u>
.....	FTEs	<u>38.25</u>

c. State hygienic laboratory

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

.....	\$	2,201,307
		<u>4,402,615</u>
.....	FTEs	<u>102.50</u>

d. Family practice program

For allocation by the dean of the college of medicine, with approval of the advisory board, to qualified participants to carry out the provisions of chapter 148D for the family practice program, including salaries and support, and for not more than the following full-time equivalent positions:

.....	\$	894,132
		<u>1,788,265</u>
.....	FTEs	<u>190.40</u>

e. Child health care services

For specialized child health care services, including childhood cancer diagnostic and treatment network programs, rural comprehensive care for hemophilia patients, and the Iowa high-risk infant follow-up program, including salaries and support, and for not more than the following full-time equivalent positions:

.....	\$	329,728
		<u>659,456</u>
.....	FTEs	<u>57.97</u>

f. Statewide cancer registry

For the statewide cancer registry, and for not more than the following full-time equivalent positions:

.....	\$	74,526
		<u>149,051</u>
.....	FTEs	<u>2.10</u>

g. Substance abuse consortium

For moneys to be allocated to the Iowa consortium for substance abuse research and

evaluation, and for not more than the following full-time equivalent position:

.....	\$	27,765
		<u>55,529</u>
.....	FTEs	1.00

h. Center for biocatalysis

For the center for biocatalysis, and for not more than the following full-time equivalent positions:

.....	\$	361,863
		<u>723,727</u>
.....	FTEs	6.28

i. Primary health care initiative

For the primary health care initiative in the college of medicine, and for not more than the following full-time equivalent positions:

.....	\$	324,465
		<u>648,930</u>
.....	FTEs	5.89

From the moneys appropriated in this lettered paragraph, ~~\$127,445~~ \$254,889 shall be allocated to the department of family practice at the state university of Iowa college of medicine for family practice faculty and support staff.

j. Birth defects registry

For the birth defects registry, and for not more than the following full-time equivalent position:

.....	\$	19,144
		<u>38,288</u>
.....	FTEs	1.00

k. Larned A. Waterman Iowa nonprofit resource center

For the Larned A. Waterman Iowa nonprofit resource center, and for not more than the following full-time equivalent positions:

.....	\$	81,270
		<u>162,539</u>
.....	FTEs	2.75

l. Iowa online advanced placement academy science, technology, engineering, and mathematics initiative

For the establishment of the Iowa online advanced placement academy science, technology, engineering, and mathematics initiative:

.....	\$	240,924
		<u>481,849</u>

m. For the Iowa flood center for use by the university's college of engineering pursuant to section 466C.1:

.....	\$	750,000
		<u>1,500,000</u>

3. IOWA STATE UNIVERSITY OF SCIENCE AND TECHNOLOGY

a. General university

For salaries, support, maintenance, equipment, financial aid, miscellaneous purposes, and for not more than the following full-time equivalent positions:

.....	\$	86,993,176
		<u>180,945,807</u>
.....	FTEs	3,647.42

b. Agricultural experiment station

For the agricultural experiment station salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

.....	\$	14,055,938
		<u>29,886,877</u>
.....	FTEs	546.98

c. Cooperative extension service in agriculture and home economics

For the cooperative extension service in agriculture and home economics salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time

equivalent positions:

.....	\$	9,133,361
		<u>18,266,722</u>
.....	FTEs	383.34

d. Leopold center

For agricultural research grants at Iowa state university of science and technology under section 266.39B, and for not more than the following full-time equivalent positions:

.....	\$	198,709
		<u>397,417</u>
.....	FTEs	11.25

e. Livestock disease research

For deposit in and the use of the livestock disease research fund under section 267.8:

.....	\$	86,422
		<u>172,844</u>

4. UNIVERSITY OF NORTHERN IOWA

a. General university

For salaries, support, maintenance, equipment, financial aid, miscellaneous purposes, and for not more than the following full-time equivalent positions:

.....	\$	41,611,409
		<u>89,176,732</u>
.....	FTEs	1,447.50

b. Recycling and reuse center

For purposes of the recycling and reuse center, and for not more than the following full-time equivalent positions:

.....	\$	87,628
		<u>175,256</u>
.....	FTEs	3.00

c. Science, technology, engineering, and mathematics (STEM) collaborative initiative

For purposes of the science, technology, engineering, and mathematics (STEM) collaborative initiative established pursuant to section 268.7, and for not more than the following full-time equivalent positions:

.....	\$	2,600,000
		<u>5,200,000</u>
.....	FTEs	6.20

(1) Except as otherwise provided in this lettered paragraph, the moneys appropriated in this lettered paragraph shall be expended for salaries, staffing, institutional support, activities directly related to recruitment of kindergarten through grade 12 mathematics and science teachers, and for ongoing mathematics and science programming for students enrolled in kindergarten through grade 12.

(2) The university of northern Iowa shall work with the community colleges to develop STEM professional development programs for community college instructors and STEM curriculum development.

(3) From the moneys appropriated in this lettered paragraph, not less than \$250,000 ~~nor more than \$500,000~~ shall be used to provide technology education opportunities to high school, career academy, and community college students through a public-private partnership, as well as opportunities for students and faculties at these institutions to secure broad-based information technology certification. ~~The Iowa governor's STEM advisory council shall utilize a request for proposals process for contracts to make available, through the regional STEM network hubs, at high schools, career academies, and community colleges, instruction on skills and competencies that are essential for the workplace and which are requested by Iowa's employers. Such a contract~~ The partnership shall include provide all of the following components:

- (a) A research-based curriculum.
- (b) Online access to the curriculum.
- (c) Instructional software for classroom and student use.
- (d) Certification of skills and competencies in a broad base of information technology-related skill areas.

(e) Professional development for teachers.

(f) Deployment and program support, including but not limited to integration with current curriculum standards.

d. Real estate education program

For purposes of the real estate education program, and for not more than the following full-time equivalent position:

.....	\$	62,651
		<u>125,302</u>
.....	FTEs	1.00

5. STATE SCHOOL FOR THE DEAF

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

.....	\$	4,515,317
		<u>9,391,859</u>
.....	FTEs	126.60

6. IOWA BRAILLE AND SIGHT SAVING SCHOOL

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

.....	\$	1,882,568
		<u>3,915,741</u>
.....	FTEs	62.87

7. TUITION AND TRANSPORTATION COSTS

For payment to local school boards for the tuition and transportation costs of students residing in the Iowa braille and sight saving school and the state school for the deaf pursuant to section 262.43 and for payment of certain clothing, prescription, and transportation costs for students at these schools pursuant to section 270.5:

.....	\$	5,882
		<u>11,763</u>

8. LICENSED CLASSROOM TEACHERS

For distribution at the Iowa braille and sight saving school and the Iowa school for the deaf based upon the average yearly enrollment at each school as determined by the state board of regents:

.....	\$	41,025
		<u>82,049</u>

Sec. 6. 2013 Iowa Acts, chapter 141, is amended by adding the following new section:

NEW SECTION. SEC. 27A. PERSONNEL SETTLEMENT AGREEMENT PAYMENTS. As a condition made to any appropriation to the department for the blind, the college student aid commission, the department of education, or the state board of regents in this Act, and as a condition to the fees established to finance the activities of the board of educational examiners pursuant to section 272.10, the moneys appropriated and any other moneys available for use by an entity specified in this Act shall not be used for payment of a personnel settlement agreement between that entity and a state employee that contains a confidentiality provision intended to prevent public disclosure of the agreement or any terms of the agreement.

Sec. 7. Section 256.7, subsection 31, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. c. Adopt rules to establish standards for the identification, selection, and use of research-based educational and instructional models for students identified as limited English proficient, and standards for the professional development of the instructional staff responsible for implementation of those models.

Sec. 8. Section 256.9, subsection 53, paragraph c, unnumbered paragraph 1, Code 2014, is amended to read as follows:

Establish, subject to an appropriation of funds by the general assembly, an Iowa reading research center which shall collaborate with the area education agencies in implementing the provisions of this paragraph "c".

Sec. 9. Section 256.9, subsection 53, paragraph c, subparagraph (3), Code 2014, is amended to read as follows:

(3) The center shall submit a detailed annual financial report, a description of its the center's activities for the prior fiscal year, and a statement of its proposed and projected activities to the general assembly by January 15 annually.

Sec. 10. Section 256.9, subsection 63, paragraph b, Code 2014, is amended to read as follows:

b. Develop and implement in collaboration with education stakeholders, a coaching and support system for administrators. The coaching and support system shall be aligned with the beginning administrator mentoring and induction program created pursuant to section 284A.5 and shall also be designed to support administrators in school districts approved to implement the framework and comparable systems set forth pursuant to sections 284.15, 284.16, and 284.17. For the fiscal year beginning July 1, 2017, and each subsequent fiscal year, the coaching and support system for administrators shall be available to any school district whether or not the district has been approved to implement the framework and comparable systems set forth pursuant to sections 284.15, 284.16, and 284.17.

Sec. 11. Section 256.9, Code 2014, is amended by adding the following new subsection:
NEW SUBSECTION. 65. Establish an English language literacy for all grant program which shall be made available to all school districts. Priority in issuing grants shall be given to school districts with the highest percentage of students identified as limited English proficient, to school districts that have large numbers of students determined to be limited English proficient, or to school districts that have an exceptional diversity of languages of origin spoken by students determined to be limited English proficient. A grant may be awarded for a period of up to three years. The department and each school district receiving a grant shall enter into a performance agreement, which shall be renewed annually, that identifies clear literacy achievement goals for limited English proficient students enrolled in the school district and includes an accountability system to measure student performance and evaluate program effectiveness to ensure that program goals are met. School districts may expend grant moneys for professional development for professional staff providing instructional services to limited English proficient students.

Sec. 12. Section 257.31, subsection 6, paragraph a, Code 2014, as amended by 2014 Iowa Acts, Senate File 2230,¹ section 7, is amended to read as follows:

a. The committee shall ~~increase~~ establish a modified supplemental amount for a district when the district submits evidence that it requires additional funding for removal, management, or abatement of environmental hazards due to a state or federal requirement. Environmental hazards shall include but are not limited to the presence of asbestos, radon, or the presence of any other hazardous material dangerous to health and safety.

Sec. 13. Section 257.41, subsection 1, Code 2014, as amended by 2014 Iowa Acts, Senate File 2230,² section 11, is amended to read as follows:

1. *Budget.* The budget of an approved program for returning dropouts and dropout prevention for a school district, after subtracting funds received from other sources for that purpose, shall be funded annually on a basis of one-fourth or more from the district cost of the school district and up to three-fourths ~~by an increase in~~ through establishment of a modified supplemental amount as defined in section 257.8. Annually, the department of management shall establish a modified supplemental amount for each such school district equal to the difference between the approved budget for the program for returning dropouts and dropout prevention for that district and the sum of the amount funded from the district cost of the school district plus funds received from other sources.

¹ Chapter 1013 herein

² Chapter 1013 herein

Sec. 14. Section 261.92, subsection 1, Code 2014, as amended by 2014 Iowa Acts, Senate File 2230,³ section 17, is amended to read as follows:

1. “*Accredited higher education institution*” means a public institution of higher learning located in Iowa which is accredited by the higher learning commission, or an institution of higher learning located in Iowa which is operated privately and not controlled or administered by any state agency or any subdivision of the state, and which promotes equal opportunity and affirmative action efforts in the recruitment, appointment, assignment, and advancement of personnel at the institution and provides information regarding such efforts to the college student aid commission upon request.

Sec. 15. Section 261.110, subsection 4, Code 2014, is amended to read as follows:

4. A selected applicant who meets all of the eligibility requirements of this section shall be eligible for a teach Iowa scholar grant for each year of full-time employment completed in this state as a teacher for a school district, charter school, area education agency, or accredited nonpublic school. A teach Iowa scholar grant shall not exceed four thousand dollars per year per recipient. Grants awarded under this section shall not exceed a total of twenty thousand dollars per recipient over a five-year period. If a selected applicant has received a federally guaranteed Stafford loan under the federal family education loan program or the federal direct loan program, a federal direct plus loan, or a federal Perkins loan, the selected applicant may elect to have the commission make payment under the program directly to the selected applicant’s student loan holder.

Sec. 16. Section 261.113, subsection 3, paragraph d, Code 2014, as amended by 2014 Iowa Acts, Senate File 2257,⁴ section 8, is amended to read as follows:

d. Within nine months of graduating from the residency program and receiving a permanent license in accordance with paragraph “b”, engage in the full-time practice of medicine and surgery or osteopathic medicine and surgery specializing in family medicine, pediatrics, psychiatry, internal medicine, or general surgery for a period of five consecutive years in the service commitment area specified under subsection 6, unless the loan repayment recipient receives a waiver from the commission to complete the ~~months~~ years of practice required under the agreement in another service commitment area pursuant to subsection 6.

Sec. 17. Section 261.113, subsection 6, Code 2014, is amended to read as follows:

6. *Selection of service commitment area.* A loan repayment recipient shall notify the commission of the recipient’s service commitment area prior to beginning practice in the area in accordance with subsection 3, paragraph “d”. The commission may waive the requirement that the loan repayment recipient practice in the same service commitment area for all ~~sixty months~~ five years.

Sec. 18. Section 261.114, subsection 3, paragraph b, Code 2014, as amended by 2014 Iowa Acts, Senate File 2257,⁵ section 12, is amended to read as follows:

b. Within nine months of receiving a degree and obtaining a license in accordance with paragraph “a”, engage in the full-time practice as an advanced registered nurse practitioner or physician assistant for a period of five consecutive years in the service commitment area specified under subsection 6, unless the loan repayment recipient receives a waiver from the commission to complete the ~~months~~ years of practice required under the agreement in another service commitment area pursuant to subsection 6.

Sec. 19. Section 261.114, subsection 6, Code 2014, is amended to read as follows:

6. *Selection of service commitment area.* A loan repayment recipient shall notify the commission of the recipient’s service commitment area prior to beginning practice in the area in accordance with subsection 3. The commission may waive the requirement that the loan repayment recipient practice in the same service commitment area for all ~~sixty months~~ five years.

³ Chapter 1013 herein

⁴ Chapter 1061 herein

⁵ Chapter 1061 herein

Sec. 20. Section 262.28, Code 2014, is amended to read as follows:

262.28 Appropriations — monthly installments — transfers.

1. All appropriations made payable annually to each of the institutions under the control of the board of regents shall be paid in twelve equal monthly installments on the last day of each month on order of said board.

2. In lieu of the consent and notification requirements of section 8.39, the board may transfer moneys appropriated for the purposes of the southwest Iowa regents resource center, the northwest Iowa regents resource center, and the quad-cities graduate studies center between such centers if the board notifies, in writing, the general assembly and the legislative services agency of the amount, the date, and the purpose of the transfer.

Sec. 21. Section 272.10, subsection 4, Code 2014, is amended to read as follows:

4. ~~The board shall submit a detailed annual financial report by January 1 to the chairpersons and ranking members of the joint appropriations subcommittee on education general assembly and the legislative services agency.~~

Sec. 22. Section 272.29, Code 2014, is amended to read as follows:

272.29 Annual administrative rules review.

The executive director shall annually review the administrative rules adopted pursuant to this chapter and related state laws. The executive director shall submit the executive director's findings and recommendations in a report every three years to the board and the ~~chairpersons and ranking members of the senate and house standing committees on education and the joint appropriations subcommittee on education general assembly~~ by January 15.

Sec. 23. Section 273.3, subsection 11, Code 2014, is amended to read as follows:

11. Employ personnel to carry out the functions of the area education agency which shall include the employment of an administrator who shall possess a license issued under chapter 272. The administrator shall be employed pursuant to section 279.20 and sections 279.23, 279.24, and 279.25. The salary for an area education agency administrator shall be established by the board based upon the previous experience and education of the administrator. Section 279.13 applies to the area education agency board and to all teachers employed by the area education agency. Sections 279.23, 279.24, and 279.25 apply to the area education board and to all administrators employed by the area education agency. Section 279.69 applies to the area education agency board and employees of the board, including part-time, substitute, or contract employees, who provide services to a school or school district.

Sec. 24. Section 280.4, subsection 3, paragraph b, Code 2014, is amended to read as follows:

b. For students first determined to be limited English proficient for a budget year beginning on or after July 1, 2010, the additional weighting provided under paragraph "a" shall be included in the weighted enrollment of the school district of residence for a cumulative period of time not exceeding five years beginning with the budget year for which the student was first determined to be limited English proficient. The five years of eligibility for the additional weighting need not be consecutive and a student's eligibility for the additional weighting is transferable to another district of residence.

Sec. 25. Section 284.13, subsection 1, paragraphs a, b, c, d, and f, Code 2014, are amended to read as follows:

a. For the fiscal year beginning July 1, ~~2013~~ 2014, and ending June 30, ~~2014~~ 2015, to the department of education, the amount of eight hundred forty-six thousand two hundred fifty dollars for the issuance of national board certification awards in accordance with section 256.44. Of the amount allocated under this paragraph, not less than eighty-five thousand dollars shall be used to administer the ambassador to education position in accordance with section 256.45.

b. For the fiscal year beginning July 1, ~~2013~~ 2014, and ending June 30, ~~2014~~ 2015, an amount up to ~~three four million five hundred thirty-seven twenty-one thousand eight hundred~~

seventy-five dollars for first-year and second-year beginning teachers, to the department of education for distribution to school districts and area education agencies for purposes of the beginning teacher mentoring and induction programs. A school district or area education agency shall receive one thousand three hundred dollars per beginning teacher participating in the program. If the funds appropriated for the program are insufficient to pay mentors, school districts, and area education agencies as provided in this paragraph, the department shall prorate the amount distributed to school districts and area education agencies based upon the amount appropriated. Moneys received by a school district or area education agency pursuant to this paragraph shall be expended to provide each mentor with an award of five hundred dollars per semester, at a minimum, for participation in the school district's or area education agency's beginning teacher mentoring and induction program; to implement the plan; and to pay any applicable costs of the employer's share of contributions to federal social security and the Iowa public employees' retirement system or a pension and annuity retirement system established under chapter 294, for such amounts paid by the district or area education agency.

c. For the fiscal year beginning July 1, 2013 2014, and ending June 30, 2014 2015, up to seven hundred eighty-six thousand eight hundred sixteen dollars to the department for purposes of implementing the professional development program requirements of section 284.6, assistance in developing model evidence for teacher quality committees established pursuant to section 284.4, subsection 1, paragraph "c", and the evaluator training program in section 284.10. A portion of the funds allocated to the department for purposes of this paragraph may be used by the department for administrative purposes and for not more than four full-time equivalent positions.

d. For the fiscal year beginning July 1, 2013 2014, and ending June 30, 2014 2015, an amount up to one million one hundred thirty-six thousand four hundred ten dollars to the department for the establishment of teacher development academies in accordance with section 284.6, subsection 10. A portion of the funds allocated to the department for purposes of this paragraph may be used for administrative purposes.

f. For the fiscal year beginning July 1, 2014 2015, and for each subsequent fiscal year, to the department of education, ten million dollars for purposes of implementing the supplemental assistance for high-need schools provisions of section 284.11. Annually, of the moneys allocated to the department for purposes of this paragraph, up to one hundred thousand dollars may be used by the department for administrative purposes and for not more than one full-time equivalent position.

Sec. 26. Section 284.13, subsection 1, paragraph e, subparagraph (2), subparagraph division (a), Code 2014, is amended to read as follows:

(a) For the initial school year for which a school district receives department approval for and implements a framework or comparable system in accordance with section 284.15, teacher leadership supplement foundation aid payable to that school district shall be paid from the allocation made in subparagraph (1) for that school year. For that school year, the teacher leadership supplement foundation aid payable to the school district is the product of the teacher leadership district cost per pupil for the school year multiplied by the school district's budget enrollment. The board of directors of the district of residence shall pay to the receiving district any moneys received for a pupil under subparagraph (1) if the pupil is participating in open enrollment under section 282.18 and both the district of residence and the receiving district are receiving an allocation under subparagraph (1).

Sec. 27. Section 284.13, subsection 1, paragraph e, subparagraph (3), Code 2014, is amended to read as follows:

(3) Of the moneys allocated to the department for the purposes of this paragraph "e", for each fiscal year included in subparagraph (1), not more than seven hundred thousand dollars shall be used by the department for the development of a delivery system, in collaboration with area education agencies, to assist in implementing the career paths and leadership roles considered pursuant to sections 284.15, 284.16, and 284.17, including but not limited to planning grants to school districts and area education agencies, technical assistance for the department, technical assistance for districts and area education agencies, training and

staff development, and the contracting of external expertise and services. In using moneys allocated for purposes of this subparagraph (3), the department shall give priority to school districts with certified enrollments of fewer than six hundred students. A portion of the moneys allocated annually to the department for purposes of this subparagraph (3) may be used by the department for administrative purposes and for not more than five full-time equivalent positions.

Sec. 28. Section 284A.2, subsection 1, Code 2014, is amended to read as follows:

1. “Administrator” means an individual holding a professional administrator license issued under chapter 272 who is employed in a school district administrative position by a school district or area education agency pursuant to a contract issued by a board of directors under section 279.23 and is engaged in instructional leadership. An administrator may be employed in both an administrative and a nonadministrative position by a board of directors and shall be considered a part-time administrator for the portion of time that the individual is employed in an administrative position. ~~“Administrator” does not include assistant principals or assistant superintendents.~~

DIVISION II
WORKFORCE TRAINING PROGRAMS — APPROPRIATIONS FY 2014-2015

Sec. 29. 2013 Iowa Acts, chapter 141, section 54, subsections 1 and 4, are amended to read as follows:

1. DEPARTMENT OF EDUCATION

a. For deposit in the workforce training and economic development funds created pursuant to section 260C.18A:

..... \$ 7,650,000
15,100,000

From the moneys appropriated in this paragraph, not more than ~~\$50,000~~ \$100,000 shall be used by the department for administration of the workforce training and economic development funds created pursuant to section 260C.18A.

b. For distribution to community colleges for the purposes of implementing adult education and literacy programs pursuant to section 260C.50:

..... \$ 2,750,000
5,500,000

(1) From the moneys appropriated in this paragraph, ~~\$1,941,500~~ \$3,883,000 shall be allocated pursuant to the formula established in section 260C.18C.

(2) From the moneys appropriated in this paragraph, not more than ~~\$75,000~~ \$150,000 shall be used by the department for implementation of adult education and literacy programs pursuant to section 260C.50.

(3) From the moneys appropriated in this paragraph, not more than ~~\$733,500~~ \$1,467,000 shall be distributed as grants to community colleges for the purpose of adult basic education programs for students requiring instruction in English as a second language. The department shall establish an application process and criteria to award grants pursuant to this subparagraph to community colleges. The criteria shall be based on need for instruction in English as a second language in the region served by each community college as determined by factors including data from the latest federal decennial census and outreach efforts to determine regional needs.

(4) From the moneys appropriated in this paragraph, ~~\$105,000~~ \$210,000 shall be transferred to the department of human services for purposes of administering a pilot project to provide access to international resources to Iowans and new Iowans to provide economic and leadership development resulting in Iowa being a more inclusive and welcoming place to live, work, and raise a family. The pilot project shall provide supplemental support services for international refugees to improve learning, literacy, cultural competencies, and assimilation in 10 locations within a county with a population over 350,000 as determined by the 2010 federal decennial census. The department of human services shall utilize a request for proposals process to identify the entity best qualified to implement the pilot project.

c. For accelerated career education program capital projects at community colleges that are authorized under chapter 260G and that meet the definition of the term “vertical infrastructure” in section 8.57, subsection 5, paragraph “c”:

..... \$ 3,000,000
6,000,000

~~As a condition of receiving moneys appropriated under this paragraph, an entity shall testify upon the request of the joint appropriations subcommittee on economic development regarding the expenditure of such moneys.~~

d. For deposit in the pathways for academic career and employment fund established pursuant to section 260H.2, subsection 2:

..... \$ 2,500,000
5,000,000

e. For deposit in the gap tuition assistance fund established pursuant to section 260I.2, subsection 2:

..... \$ 1,000,000
2,000,000

f. For deposit in the statewide work-based learning intermediary network fund created pursuant to section 256.40, subsection 1:

..... \$ 750,000
1,500,000

From the moneys appropriated in this paragraph, not more than ~~\$25,000~~ \$50,000 shall be used by the department for expenses associated with the activities of the secondary career and technical programming task force convened pursuant to this Act.

g. For support costs associated with administering a workforce preparation outcome reporting system for the purpose of collecting and reporting data relating to the educational and employment outcomes of workforce preparation programs receiving moneys pursuant to this subsection:

..... \$ 200,000

4. COLLEGE STUDENT AID COMMISSION

For purposes of providing skilled workforce shortage tuition grants in accordance with section 261.130:

..... \$ 2,500,000
5,000,000

Approved May 30, 2014

CHAPTER 1136

APPROPRIATIONS — INFRASTRUCTURE AND CAPITAL PROJECTS

S.F. 2349

AN ACT relating to and making appropriations to state departments and agencies from the rebuild Iowa infrastructure fund, the technology reinvestment fund, and the revenue bonds capitals II fund, and providing for related matters, and including effective date provisions.

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

DIVISION I
REBUILD IOWA INFRASTRUCTURE FUND

Section 1. There is appropriated from the rebuild Iowa infrastructure fund to the following departments and agencies for the following fiscal years, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

**1. DEPARTMENT OF ADMINISTRATIVE SERVICES*

*For projects related to routine maintenance of state buildings and facilities:
FY 2014-2015:*

..... \$ 4,000,000*

2. DEPARTMENT OF CULTURAL AFFAIRS

For deposit in the Iowa great places program fund created in section 303.3D for Iowa great places program projects that meet the definition of “vertical infrastructure” in section 8.57, subsection 5:

FY 2014-2015:

..... \$ 1,000,000

3. ECONOMIC DEVELOPMENT AUTHORITY

a. For equal distribution to regional sports authority districts certified by the economic development authority pursuant to section 15E.321, notwithstanding section 8.57, subsection 5, paragraph “c”:

FY 2014-2015:

..... \$ 500,000

b. For renovations, expansions, and enhancements to facilities for an adult day program at a year-round camp for persons with disabilities in a central Iowa city with a population between 195,000 and 205,000 as determined by the 2010 federal decennial census:

FY 2014-2015:

..... \$ 250,000

c. For administration and support of the world food prize including the Borlaug/Ruan scholar program, notwithstanding section 8.57, subsection 5, paragraph “c”:

FY 2014-2015:

..... \$ 200,000

d. For the purchase and renovation of existing buildings to relocate programs of a nonprofit organization dedicated to eliminating homelessness among children, youth, and young mothers in a county with a population between 400,000 and 450,000 as determined by the 2010 federal decennial census:

FY 2014-2015:

..... \$ 250,000

e. For restoration and improvements, including restoration of the chapel, at the museum at Fort Des Moines:

FY 2014-2015:

..... \$ 100,000

4. DEPARTMENT OF HUMAN SERVICES

a. For the construction and expansion of inpatient mental health facilities and the construction of an outpatient clinic building at a publicly owned acute care teaching hospital located in a county with a population between 400,000 and 450,000 as determined by the 2010 federal decennial census:

FY 2014-2015:

..... \$ 3,000,000

FY 2015-2016:

..... \$ 2,000,000

b. For the renovation and construction of certain nursing facilities, consistent with the provisions of chapter 249K:

FY 2014-2015:

..... \$ 500,000

c. For a grant to a nonprofit agency that provides innovative solutions to children and adults with autism in a city with a population between 14,500 and 15,500 as determined by the 2010 federal decennial census for costs associated with the acquisition of or improvements to facilities:

FY 2014-2015:

..... \$ 825,000

* Item veto; see message at end of the Act

d. For a grant to a nonprofit human services agency that provides services for disabled adults for renovations and improvements to an existing building in a county with a population between 20,750 and 20,850 as determined by the 2010 federal decennial census:

FY 2014-2015:

..... \$ 250,000

5. DEPARTMENT OF NATURAL RESOURCES

a. For implementation of lake projects that have established watershed improvement initiatives and community support in accordance with the department's annual lake restoration plan and report, notwithstanding section 8.57, subsection 5, paragraph "c":

FY 2014-2015:

..... \$ 9,600,000

b. For the administration of a water trails and low head dam public hazard statewide plan, including salaries, support, maintenance, and miscellaneous purposes, notwithstanding section 8.57, subsection 5, paragraph "c":

FY 2014-2015:

..... \$ 2,000,000

c. For the establishment of a new state park in a county with a population between 11,500 and 11,600 in the latest preceding certified federal census:

FY 2014-2015:

..... \$ 2,000,000

d. For funding projects of the Iowa parks foundation that support the centennial celebration of state parks, notwithstanding section 8.57, subsection 5, paragraph "c":

FY 2014-2015:

..... \$ 2,000,000

6. DEPARTMENT OF PUBLIC DEFENSE

a. For major maintenance projects at national guard armories and facilities:

FY 2014-2015:

..... \$ 2,000,000

b. For construction improvement projects for Iowa national guard installations and readiness centers to support operations and training requirements:

FY 2014-2015:

..... \$ 2,000,000

c. For exhibits highlighting Iowans and their service at the gold star museum, notwithstanding section 8.57, subsection 5, paragraph "c":

FY 2014-2015:

..... \$ 250,000

7. BOARD OF REGENTS

a. For allocation by the state board of regents to the state university of Iowa, Iowa state university of science and technology, and the university of northern Iowa to reimburse the institutions for deficiencies in the operating funds resulting from the pledging of tuition, student fees and charges, and institutional income to finance the cost of providing academic and administrative buildings and facilities and utility services at the institutions:

FY 2014-2015:

..... \$ 29,735,423

b. For costs associated with the renovation, modernization, and construction of a new addition at the pharmacy building at the state university of Iowa:

*FY 2014-2015:

..... \$ 2,000,000*

FY 2015-2016:

..... \$ 13,000,000

FY 2016-2017:

..... \$ 29,000,000

FY 2017-2018:

..... \$ 22,300,000

* Item veto; see message at end of the Act

c. For the construction of a new facility and an addition, renovation, and modernization of current facilities and related improvements for biosciences at Iowa state university of science and technology:

*FY 2014-2015:

.....	\$	2,000,000*
FY 2015-2016:		
.....	\$	11,000,000
FY 2016-2017:		
.....	\$	19,500,000
FY 2017-2018:		
.....	\$	19,500,000

d. For the renovation, modernization, and associated improvements to an educational center for teacher education and preparation at the university of northern Iowa:

*FY 2014-2015:

.....	\$	2,000,000*
FY 2015-2016:		
.....	\$	11,000,000
FY 2016-2017:		
.....	\$	13,600,000
FY 2017-2018:		
.....	\$	6,300,000

8. STATE FAIR AUTHORITY

For infrastructure costs associated with renovations and improvements to the youth inn on the Iowa state fairgrounds:

FY 2014-2015:

.....	\$	825,000
FY 2015-2016:		
.....	\$	2,325,000

9. DEPARTMENT OF TRANSPORTATION

a. For acquiring, constructing, and improving recreational trails within the state:

FY 2014-2015:

.....	\$	6,000,000
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Of the amount appropriated in this lettered paragraph, \$1,000,000 shall be used only for grants to refurbish existing trail bridges that have documented historical and architectural significance. A grant recipient that receives funding pursuant to the allocation in this paragraph shall not receive more than \$500,000 for a project and the grant recipient shall provide at least a dollar-for-dollar match from both private and public sources excluding funding from the state. Any match requirements regarding federal moneys shall not apply to grants received from moneys allocated in this paragraph.

b. For deposit in the public transit infrastructure grant fund created in section 324A.6A, for projects that meet the definition of “vertical infrastructure” in section 8.57, subsection 5, paragraph “c”:

FY 2014-2015:

.....	\$	1,500,000
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c. For infrastructure improvements at the commercial service airports within the state:

FY 2014-2015:

.....	\$	1,500,000
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d. For infrastructure improvements at general aviation airports within the state:

FY 2014-2015:

.....	\$	750,000
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e. For deposit in the railroad revolving loan and grant fund created in section 327H.20A, notwithstanding section 8.57, subsection 5, paragraph “c”:

FY 2014-2015:

.....	\$	4,000,000
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10. TREASURER OF STATE

* Item veto; see message at end of the Act

For distribution in accordance with chapter 174 to qualified fairs which belong to the association of Iowa fairs for county fair infrastructure improvements:

FY 2014-2015:

..... \$ 1,060,000

Sec. 2. REVERSION. For purposes of section 8.33, unless specifically provided otherwise, unencumbered or unobligated moneys made from an appropriation in this division of this Act shall not revert but shall remain available for expenditure for the purposes designated until the close of the fiscal year that ends three years after the end of the fiscal year for which the appropriation is made. However, if the project or projects for which such appropriation was made are completed in an earlier fiscal year, unencumbered or unobligated moneys shall revert at the close of that same fiscal year.

DIVISION II TECHNOLOGY REINVESTMENT FUND

Sec. 3. There is appropriated from the technology reinvestment fund created in section 8.57C to the following departments and agencies for the following fiscal years, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

1. DEPARTMENT OF CULTURAL AFFAIRS

For providing a grant to a museum district for the Sullivan brothers veterans museum for costs associated with the oral history exhibit including but not limited to exhibit information technology, computer connectivity, and interactive display technologies:

FY 2014-2015:

..... \$ 500,000

2. DEPARTMENT OF EDUCATION

a. For maintenance and lease costs associated with connections for part III of the Iowa communications network:

FY 2014-2015:

..... \$ 2,727,000

b. For the continued development and implementation of an education data warehouse that will be utilized by teachers, parents, school district administrators, area education agency staff, department of education staff, and policymakers:

FY 2014-2015:

..... \$ 600,000

The department may use a portion of the moneys appropriated in this lettered paragraph for an e-transcript data system capable of tracking students throughout their education via interconnectivity with multiple schools.

c. For the development of an automated workflow process for a program and common course numbering management system for community colleges:

FY 2014-2015:

..... \$ 150,000

d. To the public broadcasting division for the replacement of equipment and for tower and facility maintenance:

FY 2014-2015:

..... \$ 1,000,000

3. THE DEPARTMENT OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT.

For implementation of a statewide mass notification and emergency messaging system, as enacted in this Act:

FY 2014-2015:

..... \$ 400,000

4. DEPARTMENT OF HUMAN RIGHTS

a. For the cost of equipment and computer software for the implementation of Iowa's criminal justice information system:

FY 2014-2015:

..... \$ 1,300,000

b. For costs associated with the justice enterprise data warehouse:

FY 2014-2015:

..... \$ 314,474

5. DEPARTMENT OF HUMAN SERVICES

For a grant to a nonprofit agency that provides innovative solutions to children and adults with autism in a city with a population between 14,500 and 15,500 as determined by the 2010 federal decennial census for the cost associated with internet services and video communications systems for clinics:

FY 2014-2015:

..... \$ 155,000

6. IOWA TELECOMMUNICATIONS AND TECHNOLOGY COMMISSION

For replacement of equipment for the Iowa communications network:

FY 2014-2015:

..... \$ 2,245,653

The commission may continue to enter into contracts pursuant to section 8D.13 for the replacement of equipment and for operation and maintenance costs of the network.

In addition to moneys appropriated in this subsection, the commission may use a financing agreement entered into by the treasurer of state in accordance with section 12.28 for the replacement of equipment for the network. For purposes of this subsection, the treasurer of state is not subject to the maximum principal limitation contained in section 12.28, subsection 6.

6. Repayment of any amounts financed shall be made from receipts associated with fees charged for use of the network.

7. DEPARTMENT OF MANAGEMENT

For completion of a comprehensive electronic management system:

FY 2014-2015:

..... \$ 100,000

8. DEPARTMENT OF PUBLIC HEALTH

For costs associated with the establishment of a data registry software system for the collection of data elements related to emergency management system services or hospital emergency care:

FY 2014-2015:

..... \$ 150,000

9. OFFICE OF THE CHIEF INFORMATION OFFICER

For technology consolidation and technology improvement projects approved by the state chief information officer pursuant to chapter 8B:

FY 2014-2015:

..... \$ 7,728,189

Sec. 4. REVERSION. For purposes of section 8.33, unless specifically provided otherwise, unencumbered or unobligated moneys made from an appropriation in this division of this Act shall not revert but shall remain available for expenditure for the purposes designated until the close of the fiscal year that ends three years after the end of the fiscal year for which the appropriation was made. However, if the project or projects for which such appropriation was made are completed in an earlier fiscal year, unencumbered or unobligated moneys shall revert at the close of that same fiscal year.

DIVISION III
IOWA COMMUNICATIONS NETWORK — CONTRACTS

Sec. 5. IOWA COMMUNICATIONS NETWORK — AUTHORIZATION FOR CONTRACTS. Pursuant to section 8D.11, subsection 1, paragraph “a”, the general assembly authorizes the Iowa telecommunications and technology commission to enter into a contract or contracts in excess of the contract limitation amount established in section 8D.11, subsection 1, paragraph “c”, for purposes of the commission’s network managed services request for proposals process. This authorization applies for the duration of the commission’s project and to all affected contracts associated with the project, whether or not the award is made to a single vendor or multiple vendors.

DIVISION IV
CHANGES TO PRIOR APPROPRIATIONS

Sec. 6. 2010 Iowa Acts, chapter 1184, section 12, is amended to read as follows:
SEC. 12. REVERSION.

1. ~~For~~ Except as otherwise provided in subsections 2 and 3, for purposes of section 8.33, unless specifically provided otherwise, unencumbered or unobligated moneys made from an appropriation in this division of this Act shall not revert but shall remain available for expenditure for the purposes designated until the close of the fiscal year that ends three years after the end of the fiscal year for which the appropriation was made. However, if the project or projects for which such appropriation was made are completed in an earlier fiscal year, unencumbered or unobligated moneys shall revert at the close of that same fiscal year.

2. For purposes of section 8.33, unencumbered or unobligated moneys from moneys appropriated in section 10, subsection 2, paragraphs “a”, “c”, and “d”, and subsection 4, paragraph “a”, subparagraph (10), in this division of this 2010 Act shall not revert but shall remain available for the purposes designated until the close of the fiscal year that begins July 1, 2014, or until the projects for which the appropriations were made are completed, whichever is earlier.

3. For purposes of section 8.33, unencumbered or unobligated moneys from moneys appropriated in section 10, subsection 7, paragraph “a”, of this division of this 2010 Act shall not revert but shall remain available for the purposes designated until the close of the fiscal year that begins July 1, 2015, or until the project for which the appropriation was made is completed, whichever is earlier.

*Sec. 7. 2011 Iowa Acts, chapter 133, section 1, subsection 10, paragraphs c through f, as amended by 2012 Iowa Acts, chapter 1140, section 15, are amended to read as follows:

c. *For projects for immediate fire safety needs and for compliance with the federal Americans with Disabilities Act, at the regents institutions:*

FY 2011-2012	\$	2,000,000
FY 2012-2013	\$	2,000,000

Of the amounts appropriated in this lettered paragraph, up to \$2,000,000 may be used to fund deductibles on property insurance and to provide the necessary match for funds which may be available from the federal emergency management agency for the cleanup, repair, and restoration of facilities at the state school for the deaf and the Iowa braille and sight saving school due to storm damage in the calendar year 2011, notwithstanding section 8.57, subsection 6, paragraph “c”.

d. *For construction, renovation, and related improvements for phase II of the agricultural and biosystems engineering complex, including classrooms, laboratories, and offices at Iowa state university of science and technology:*

FY 2011-2012	\$	1,000,000
FY 2012-2013	\$	19,050,000
FY 2013-2014	\$	21,750,000
FY 2014-2015	\$	18,600,000
		0

e. *For the renovation and related improvements to the dental science building at the state university of Iowa including but not limited to renovation of clinical spaces and development of a multidisciplinary clinical area:*

FY 2011-2012	\$	1,000,000
FY 2012-2013	\$	10,250,000
FY 2013-2014	\$	9,750,000
FY 2014-2015	\$	8,000,000
		0

f. *For renovation and related improvements for Bartlett hall at the university of northern Iowa including providing faculty offices, seminar rooms, and laboratories in the building and the associated demolition of Baker hall:*

* Item veto; see message at end of the Act

FY 2011-2012	\$	1,000,000
FY 2012-2013	\$	7,786,000
FY 2013-2014	\$	10,267,000
FY 2014-2015	\$	<u>1,947,000</u>
		0*

Sec. 8. 2011 Iowa Acts, chapter 133, section 3, subsection 8, paragraph a, as amended by 2012 Iowa Acts, chapter 1140, section 18, is amended to read as follows:

8. DEPARTMENT OF PUBLIC SAFETY

a. For the provision of a statewide public safety radio network and the purchase of compatible radio communications equipment with the goal of achieving compliance with the federal communications commission’s narrowbanding mandate deadline, and for achieving “interoperability”, as defined in section 80.28:

FY 2011-2012	\$	2,500,000
FY 2012-2013	\$	<u>2,500,000</u>
		700,000
FY 2013-2014	\$	<u>2,500,000</u>
		1,800,000

Of the amounts appropriated in this lettered paragraph, the department of public safety may enter into a public-private partnership, through a competitive bidding process, for the provision of the statewide network and the purchase of compatible equipment.

As a condition of this appropriation, all land mobile radio communications equipment purchased by the department of public safety shall be compliant with the federal communications commission’s narrowbanding mandate and shall provide the maximum amount of statewide coverage and interoperability, throughout all phases of migration, to the department of public safety’s future statewide digital radio network utilizing P-25 standards.

On or before January 13, 2012, the department of public safety shall provide a report to the legislative services agency and the department of management. The report shall detail the status of the funds appropriated in this subsection and shall include the estimated needs of the departments of public safety, corrections, and natural resources to achieve interoperability and to meet the federal narrowbanding mandate, any changes in estimated costs to meet those needs, and the status of requests for proposals to develop a public-private partnership.

Sec. 9. 2012 Iowa Acts, chapter 1138, section 89, is amended to read as follows:

SEC. 89. DEPARTMENT OF NATURAL RESOURCES — ECONOMIC EMERGENCY FUND. There is appropriated from the Iowa economic emergency fund to the department of natural resources for the fiscal year beginning July 1, 2011, and ending June 30, 2012, the following amount, or so much thereof as is necessary, to be used for the purposes designated, notwithstanding section 8.55, subsection 1:

For the repair of damages due to the flooding of the Missouri river during the calendar year 2011 in the Lewis and Clark, lake Manawa, and Wilson island state parks and recreation area:
 \$ 2,865,743

For purposes of section 8.33, unless specifically provided otherwise, unencumbered or unobligated moneys remaining from the appropriation made in this section shall not revert but shall remain available for expenditure for the purposes designated until the close of the fiscal year that ends ~~two~~ three years after the end of the fiscal year for which the appropriation is made. However, if the project or projects for which the appropriation was made are completed in an earlier fiscal year, unencumbered or unobligated moneys shall revert at the close of that same fiscal year.

*Sec. 10. 2013 Iowa Acts, chapter 142, section 1, subsection 1, paragraph a, is amended to read as follows:

a. For projects related to major repairs and major maintenance for state buildings and facilities:

FY 2013-2014:

* Item veto; see message at end of the Act

..... \$ 4,000,000

Of the amount appropriated in this lettered paragraph for the fiscal year beginning July 1, 2013, \$250,000 shall be allocated for the disposition and relocation of structures located at 707 east locust and 709 east locust, Des Moines, Iowa.

FY 2014-2015:

..... \$ 14,000,000
24,000,000*

Sec. 11. 2013 Iowa Acts, chapter 142, section 1, subsection 2, paragraph b, is amended to read as follows:

b. For the planning, design, construction, and renovation of the state historical building:

FY 2014-2015:

..... \$ 3,800,000
0

~~By October 15, 2014, the department shall submit a report to the general assembly on the results of the planning and study of the building including the use of and anticipated cash flow needs for the final building design.~~

Sec. 12. 2013 Iowa Acts, chapter 142, section 1, is amended by adding the following new subsection:

NEW SUBSECTION. 4A. DEPARTMENT OF HUMAN SERVICES

For the renovation and construction of certain nursing facilities, consistent with the provisions of chapter 249K:

FY 2013-2014:

..... \$ 150,000

Sec. 13. 2013 Iowa Acts, chapter 142, section 3, subsection 1, is amended by striking the subsection.

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

DIVISION V
MISCELLANEOUS CODE CHANGES

Sec. 15. Section 8.57, subsection 5, paragraph c, Code 2014, is amended to read as follows:

c. Moneys in the rebuild Iowa infrastructure fund in a fiscal year shall be used as directed by the general assembly for public vertical infrastructure projects. For the purposes of this subsection, “vertical infrastructure” includes only land acquisition and construction; major renovation and major repair of buildings; routine, recurring maintenance; all appurtenant structures; utilities; site development; recreational trails; and debt service payments on academic revenue bonds issued in accordance with chapter 262A for capital projects at board of regents institutions. “Vertical infrastructure” does not include ~~routine, recurring maintenance~~ or operational expenses or leasing of a building, appurtenant structure, or utility without a lease-purchase agreement.

Sec. 16. Section 8.57, subsection 5, paragraph f, Code 2014, is amended to read as follows:

f. (1) (a) For the fiscal year beginning July 1, 2013, and for each fiscal year thereafter until the principal and interest on all bonds issued by the treasurer of state pursuant to section 12.87 are paid, as determined by the treasurer of state, of the wagering tax receipts received pursuant to sections 99D.17 and 99F.11, the first fifty-five million dollars shall be deposited in the revenue bonds debt service fund created in section 12.89, and the next three million seven hundred fifty thousand dollars shall be deposited in the revenue bonds federal subsidy holdback fund created in section 12.89A.

* Item veto; see message at end of the Act

(b) For the fiscal year beginning July 1, 2013, and for each fiscal year through the fiscal year beginning July 1, 2019, of the wagering tax receipts received pursuant to sections 99D.17 and 99F.11, the next fifteen million dollars shall be deposited in the vision Iowa fund created in section 12.72.

~~(e) For the fiscal year beginning July 1, 2013, and for each fiscal year thereafter until the principal and interest on all bonds issued by the treasurer of state pursuant to section 12.81 are paid, as determined by the treasurer of state, of the wagering tax receipts received pursuant to sections 99D.17 and 99F.11, the next five million dollars shall be deposited in the school infrastructure fund created in section 12.82.~~

~~(d)~~ (c) For the fiscal year beginning July 1, 2013, and for each fiscal year thereafter, of the wagering tax receipts received pursuant to sections 99D.17 and 99F.11, the next sixty-six million dollars shall be deposited in the Iowa skilled worker and job creation fund created in section 8.75.

~~(e)~~ (d) For the fiscal year beginning July 1, 2013, and for each fiscal year thereafter, the total moneys in excess of the moneys deposited under this paragraph “f” in the revenue bonds debt service fund, the revenue bonds federal subsidy holdback fund, the vision Iowa fund, ~~the school infrastructure fund~~, and the Iowa skilled worker and job creation fund shall be deposited in the rebuild Iowa infrastructure fund and shall be used as provided in this section, notwithstanding section 8.60.

(2) For the fiscal year beginning July 1, 2013, and for each fiscal year thereafter, if the total amount of the wagering tax receipts received pursuant to sections 99D.17 and 99F.11, and to be deposited pursuant to subparagraph (1), subparagraph division (a), is less than the total amount of moneys directed to be deposited in the revenue bonds debt service fund and the revenue bonds federal subsidy holdback fund in the fiscal year pursuant to subparagraph (1), subparagraph division (a), the difference shall be paid from moneys deposited in the beer and liquor control fund created in section 123.53 in the manner provided in section 123.53, subsection 3.

(3) For the fiscal year beginning July 1, 2013, and for each fiscal year thereafter, after the deposit of moneys directed to be deposited in the revenue bonds debt service fund and the revenue bonds federal subsidy holdback fund, as provided in subparagraph (1), subparagraph division (a), if the total amount of the wagering tax receipts received pursuant to sections 99D.17 and 99F.11, and to be deposited pursuant to subparagraph (1), subparagraph ~~divisions~~ division (b) ~~and (e)~~, is less than the total amount of moneys directed to be deposited in the vision Iowa fund ~~and the school infrastructure fund~~ in the fiscal year pursuant to subparagraph (1), subparagraph ~~divisions~~ division (b) ~~and (e)~~, the difference shall be paid from lottery revenues in the manner provided in section 99G.39, subsection 3.

**Sec. 17. Section 8.57C, subsection 3, paragraph a, Code 2014, is amended to read as follows:*

*a. There is appropriated from the general fund of the state for the fiscal year beginning July 1, 2014 2015, and for each subsequent fiscal year thereafter, the sum of seventeen million five hundred thousand dollars to the technology reinvestment fund.**

**Sec. 18. Section 8.57C, subsection 3, Code 2014, is amended by adding the following new paragraph:*

*NEW PARAGRAPH. f. There is appropriated from the rebuild Iowa infrastructure fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the sum of seventeen million two hundred eighty thousand dollars to the technology reinvestment fund, notwithstanding section 8.57, subsection 5, paragraph “c”.**

* Item veto; see message at end of the Act

*DIVISION VI
IOWA RESOURCES ENHANCEMENT AND PROTECTION FUND

Sec. 19. IOWA RESOURCES ENHANCEMENT AND PROTECTION FUND — APPROPRIATION. Notwithstanding the amount of the standing appropriation from the general fund of the state to the Iowa resources enhancement and protection fund as provided in section 455A.18, and in addition to moneys appropriated in 2014 Iowa Acts, House File 2458, and any other Act enacted in the 2014 legislative session of the eighty-fifth general assembly, there is appropriated from the rebuild Iowa infrastructure fund, the following amount, or so much thereof as is necessary, for deposit in the Iowa resources enhancement and protection fund to be allocated as provided in section 455A.19, notwithstanding section 8.57, subsection 5, paragraph “c”:

FY 2014-2015:

..... \$ 4,000,000*

DIVISION VII
MISCELLANEOUS

Sec. 20. LEASED OFFICE SPACE — REQUEST FOR PROPOSALS. For the period beginning July 1, 2014, and ending June 30, 2019, notwithstanding section 8A.321, subsection 6, paragraph “c”, the department of administrative services shall not issue a request for proposals for leasing privately owned office space for state employees in the downtown area of the city of Des Moines. The department shall instead lease office space from a bidder who agrees to enter into a lease agreement with the department of administrative services under substantially the same terms and conditions as provided in the applicable proposal that was awarded to the bidder pursuant to a request for proposals conducted as required by section 8A.321, subsection 6, paragraph “c”, subparagraph (1), Code 2014, on or after January 1, 2012, to lease office space for state employees in the downtown area of the city of Des Moines.

Sec. 21. STATUTE OF REPOSE — IMPROVEMENTS TO REAL PROPERTY — LEGISLATIVE INTENT. It is the intent of the general assembly that the joint appropriations subcommittee on transportation, infrastructure, and capitals consider issues during the 2015 legislative session of the eighty-sixth general assembly relating to the statute of repose periods for bringing civil actions in cases arising out of the unsafe or defective conditions of improvements to real property.

Sec. 22. DEPARTMENT OF TRANSPORTATION STUDY. The department of transportation shall conduct a study to identify administrative needs, projected demand, necessary capital and operating costs, and public transit service structures including park-and-ride lots, employer or public van pool programs, and traditional fixed-route transit. The department shall submit a report with findings and recommendations to the general assembly on or before December 15, 2014.

DIVISION VIII
MASS NOTIFICATION AND EMERGENCY MESSAGING SYSTEM

Sec. 23. Section 22.7, subsection 67, Code 2014, is amended to read as follows:

67. Electronic mail addresses of individuals or phone numbers of individuals, and personally identifiable information about those individuals, collected by state departments and agencies for the sole purpose of disseminating emergency or routine information and notices through electronic communications that are not prepared for a specific recipient.

Sec. 24. Section 29C.2, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 6A. “Mass notification and emergency messaging system” means a system which disseminates emergency and public safety related information to the public by various means including but not limited to telephone, wireless communications service,

* Item veto; see message at end of the Act

dual party relay service or telecommunications device, text messaging, electronic mail, and facsimile, and which integrates with federal emergency messaging systems.

Sec. 25. NEW SECTION. 29C.17A Mass notification and emergency messaging system fund.

1. A mass notification and emergency messaging system fund is created in the state treasury under the control of the department. The fund shall consist of moneys appropriated by the general assembly and any other moneys available to and obtained or accepted by the department for placement in the fund. Notwithstanding section 12C.7, interest or earnings on moneys in the fund shall be credited to the fund. Notwithstanding section 8.33, moneys credited to the fund that remain unexpended or unobligated at the end of a fiscal year shall not revert to any other fund.

2. Amounts contained in the fund shall be used exclusively to provide for the purchase and ongoing operation of a system capable of providing mass notification and emergency messaging to the public. The system shall be purchased from a vendor selected by the department pursuant to a competitive bidding process, and shall, once purchased, be under the control of the department.

3. Information disseminated to the public through the mass notification and emergency messaging system shall be limited to imminent emergency and public safety-related issues. The department may provide access to the system for use at the county and local level. Access by a county or local government shall be at the department's sole discretion, and if approved by the department, shall be under the control of the local commission. The commission shall establish an operational plan and procedure which meets standards adopted by the department by rule, and shall submit the operational plan and procedure for approval by the department prior to access being granted. Additional access criteria and procedures for administering the fund shall be established by the department by rule.

4. All personal information collected for use in the mass notification and emergency messaging system, including but not limited to the names and contact information of emergency messaging recipients, shall be considered confidential records under section 22.7. The director may, however, provide all or part of such confidential information to state or local governmental agencies possessing emergency planning or response functions if the director is satisfied that the need to know the information and its intended use are reasonable. An agency receiving confidential information pursuant to this subsection shall not disseminate the information in any form without prior approval by the director. The release of confidential information by the department, a county or local government, or a state or local governmental agency other than as authorized pursuant to this section, and the sale of such confidential information, is strictly prohibited.

Approved May 30, 2014, with exceptions noted.

TERRY E. BRANSTAD, *Governor*

Dear Mr. Secretary:

I hereby transmit Senate File 2349, an Act relating to and making appropriations to state departments and agencies from the rebuild Iowa infrastructure fund, the technology reinvestment fund, and the revenue bonds capitals II fund, and providing for related matters, and including effective date provisions.

Several vetoes of spending in Senate File 2349 are needed so that our state can maintain a balanced, sustainable and predictable budget. I am supportive of many of the programs and policy goals that would be achieved by some of these appropriations. However, in order to maintain a sustainable budget, tough choices must be made to control spending. The overall level of spending must be kept within limits that will serve our state well in the long term. Fiscal responsibility requires that \$41 million in taxpayer funded spending be vetoed from

this legislation. In order to grow good-paying jobs in Iowa, we need to keep our fiscal house in order.

Senate File 2349 is approved on this date with the following exceptions, which I hereby disapprove.

I am unable to approve the item designated as Section 1, subsection 1, in its entirety. This item would provide \$4,000,000 for routine maintenance of state buildings and facilities. The effect of this disapproval saves \$4,000,000 in spending and helps us achieve our goal of a balanced budget.

I am unable to approve the designated portion of the item designated as Section 1, subsection 7, lettered paragraph b. This item would give \$2,000,000 in taxpayer dollars for a pharmacy building at the University of Iowa for FY 2014-2015. The effect of this disapproval saves \$2,000,000 in spending and helps us achieve our goal of a balanced budget. This item veto preserves funding in future fiscal years for this building. This item veto preserves funding totaling \$64,300,000 in future fiscal years for this building.

I am unable to approve the designated portion of the item designated as Section 1, subsection 7, lettered paragraph c. This item would give \$2,000,000 in taxpayer dollars for a biosciences building at the Iowa State University for FY 2014-2015. The effect of this disapproval saves \$2,000,000 in spending and helps us achieve our goal of a balanced budget. This item veto preserves funding totaling \$50,000,000 in future fiscal years for this building.

I am unable to approve the designated portion of the item designated as Section 1, subsection 7, lettered paragraph d. This item would give \$2,000,000 in taxpayer dollars for an educational center for teach education and preparation building at the University of Northern Iowa for FY 2014-2015. The effect of this disapproval saves \$2,000,000 in spending and helps us achieve our goal of a balanced budget. This item veto preserves funding totaling \$30,900,000 in future fiscal years for this building.

I am unable to approve the item designated as Section 7 in its entirety. This item deappropriates the final year of funding from the Rebuild Iowa Infrastructure Fund to the following Board of Regents projects: Agriculture and Biosystems Engineering Complex at Iowa State University, the Dental Sciences Building at the University of Iowa, and the Bartlett Hall renovation at the University of Northern Iowa. As these projects are already in progress, funding for them is crucial. The effect of this action reinstates these appropriations for Fiscal Year 2015.

I am unable to approve the item designated as Section 10 in its entirety. This item would give an additional \$10,000,000 in taxpayer dollars for major repairs and maintenance of state buildings. The effect of this disapproval saves \$10,000,000 in spending and helps us achieve our goal of a balanced budget. It leaves \$14,000,000 still available for major repairs and maintenance of state buildings.

I am unable to approve the item designated as Sections 17 and 18 in their entirety. Section 17 would delay the funding of the Technology Reinvestment Fund from the General Fund for another year. Section 18 provides the funding for the Technology Reinvestment Fund for FY 2015 from the Rebuild Iowa Infrastructure Fund. I recommend the funding for the Technology Reinvestment Fund come out of the General Fund as required by statute. Changing funding sources makes it hard for taxpayers to follow the budget and hurts transparency. The effect of this disapproval would be to stop this shift and restore compliance with the Iowa Code to provide for stability and predictability.

I am unable to approve the item designated as Division VI in its entirety. This item would give \$4,000,000 in taxpayer dollars to the Resources Enhancement and Protection fund (REAP). The effect of this disapproval saves \$4,000,000 in spending and helps us achieve our goal of

a balanced budget. The REAP program has \$16,000,000 still available in other appropriation bills for this year, representing an increase of \$2,000,000 available for REAP over last year.

I am unable to approve the item designated as Section 20 in its entirety. This item would exempt certain leases for state office space in downtown Des Moines from the competitive bidding process. I believe competitive bidding serves the best interest of the taxpayers.

For the above reasons, I respectfully disapprove the designated items in accordance with Amendment IV of the Amendments of 1968 to the Constitution of the State of Iowa. All other items in Senate File 2349 are hereby approved as of this date.

Sincerely,
TERRY E. BRANSTAD, Governor

CHAPTER 1137

APPROPRIATIONS — JUDICIAL BRANCH

H.F. 2449

AN ACT relating to appropriations to the judicial branch.

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

Section 1. 2013 Iowa Acts, chapter 133, section 7, is amended to read as follows:
SEC. 7. JUDICIAL BRANCH.

1. There is appropriated from the general fund of the state to the judicial branch for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

a. For salaries of supreme court justices, appellate court judges, district court judges, district associate judges, associate juvenile judges, associate probate judges, judicial magistrates and staff, state court administrator, clerk of the supreme court, district court administrators, clerks of the district court, juvenile court officers, board of law examiners and board of examiners of shorthand reporters and judicial qualifications commission; receipt and disbursement of child support payments; reimbursement of the auditor of state for expenses incurred in completing audits of the offices of the clerks of the district court during the fiscal year beginning July 1, 2014; and maintenance, equipment, and miscellaneous purposes:

..... \$ 82,299,684
171,486,612

b. For deposit in the revolving fund created pursuant to section 602.1302, subsection 3, for jury and witness fees, mileage, costs related to summoning jurors, fees for interpreters, and reimbursement of attorney fees paid by the state public defender:

..... \$ 1,550,000
3,100,000

2. The judicial branch, except for purposes of internal processing, shall use the current state budget system, the state payroll system, and the Iowa finance and accounting system in administration of programs and payments for services, and shall not duplicate the state payroll, accounting, and budgeting systems.

3. The judicial branch shall submit monthly financial statements to the legislative services agency and the department of management containing all appropriated accounts in the same manner as provided in the monthly financial status reports and personal services usage reports of the department of administrative services. The monthly financial statements shall include a comparison of the dollars and percentage spent of budgeted versus actual revenues and expenditures on a cumulative basis for full-time equivalent positions and dollars.

4. The judicial branch shall focus efforts upon the collection of delinquent fines, penalties, court costs, fees, surcharges, or similar amounts.

5. It is the intent of the general assembly that the offices of the clerks of the district court operate in all 99 counties and be accessible to the public as much as is reasonably possible in order to address the relative needs of the citizens of each county.

6. In addition to the requirements for transfers under section 8.39, the judicial branch shall not change the appropriations from the amounts appropriated to the judicial branch in this division of this Act, unless notice of the revisions is given prior to their effective date to the legislative services agency. The notice shall include information on the branch’s rationale for making the changes and details concerning the workload and performance measures upon which the changes are based.

7. The judicial branch shall submit a semiannual update to the legislative services agency specifying the amounts of fines, surcharges, and court costs collected using the Iowa court information system since the last report. The judicial branch shall continue to facilitate the sharing of vital sentencing and other information with other state departments and governmental agencies involved in the criminal justice system through the Iowa court information system.

8. The judicial branch shall provide a report to the general assembly by January 1, 2015, concerning the amounts received and expended from the enhanced court collections fund created in section 602.1304 and the court technology and modernization fund created in section 602.8108, subsection 7, during the fiscal year beginning July 1, 2013, and ending June 30, 2014, and the plans for expenditures from each fund during the fiscal year beginning July 1, 2014, and ending June 30, 2015. A copy of the report shall be provided to the legislative services agency.

9. It is the intent of the general assembly that the judicial branch emphasize the expansion of family treatment courts on a statewide basis.

Approved May 30, 2014

CHAPTER 1138

APPROPRIATIONS — JUSTICE SYSTEM

H.F. 2450

AN ACT relating to appropriations to the justice system and including effective date provisions.

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

DIVISION I

FY 2013-2014 — APPROPRIATIONS

Section 1. 2013 Iowa Acts, chapter 139, section 3, subsection 1, paragraph a, is amended to read as follows:

a. For the operation of the Fort Madison correctional facility, including salaries, support, maintenance, and miscellaneous purposes:

..... \$ 43,107,133

Of the amount appropriated in this paragraph, the department may use up to \$500,000 for the remodel of the relocated John Bennett facility and the demolition of the existing farm bunkhouse adjacent to the newly constructed Fort Madison correctional facility. Notwithstanding section 8.33, moneys allocated in this unnumbered paragraph designated for the remodel and demolition that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available to be used for the purposes designated until the close of the succeeding fiscal year.

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

DIVISION II
FY 2014-2015 — APPROPRIATIONS

Sec. 3. 2013 Iowa Acts, chapter 139, section 19, is amended to read as follows:
SEC. 19. DEPARTMENT OF JUSTICE.

1. There is appropriated from the general fund of the state to the department of justice for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

a. For the general office of attorney general for salaries, support, maintenance, and miscellaneous purposes, including the prosecuting attorneys training program, matching funds for federal violence against women grant programs, victim assistance grants, office of drug control policy prosecuting attorney program, and odometer fraud enforcement, and for not more than the following full-time equivalent positions:

.....	\$	3,983,965
		<u>7,989,905</u>
.....	FTEs	214.00

It is the intent of the general assembly that as a condition of receiving the appropriation provided in this lettered paragraph, the department of justice shall maintain a record of the estimated time incurred representing each agency or department.

b. For victim assistance grants:

.....	\$	3,367,200
		<u>6,734,400</u>

The funds appropriated in this lettered paragraph shall be used to provide grants to care providers providing services to crime victims of domestic abuse or to crime victims of rape and sexual assault.

The balance of the victim compensation fund established in section 915.94 may be used to provide salary and support of not more than 24 FTEs and to provide maintenance for the victim compensation functions of the department of justice.

The department of justice shall transfer at least \$150,000 from the victim compensation fund established in section 915.94 to the victim assistance grant program.

Notwithstanding section 8.33, moneys appropriated in this paragraph "b" that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for expenditure for the purposes designated until the close of the succeeding fiscal year.

c. For legal services for persons in poverty grants as provided in section 13.34:

.....	\$	1,090,281
		<u>2,400,000</u>

2. a. The department of justice, in submitting budget estimates for the fiscal year commencing July 1, 2015, pursuant to section 8.23, shall include a report of funding from sources other than amounts appropriated directly from the general fund of the state to the department of justice or to the office of consumer advocate. These funding sources shall include but are not limited to reimbursements from other state agencies, commissions, boards, or similar entities, and reimbursements from special funds or internal accounts within the department of justice. The department of justice shall also report actual reimbursements for the fiscal year commencing July 1, 2013, and actual and expected reimbursements for the fiscal year commencing July 1, 2014.

b. The department of justice shall include the report required under paragraph "a", as well as information regarding any revisions occurring as a result of reimbursements actually received or expected at a later date, in a report to the co-chairpersons and ranking members of the joint appropriations subcommittee on the justice system and the legislative services agency. The department of justice shall submit the report on or before January 15, 2015.

Sec. 4. 2013 Iowa Acts, chapter 139, section 20, is amended to read as follows:

SEC. 20. OFFICE OF CONSUMER ADVOCATE. There is appropriated from the department of commerce revolving fund created in section 546.12 to the office of consumer advocate of the department of justice for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:	\$	1,568,082
		<u>3,137,588</u>
	FTEs	22.00

Sec. 5. 2013 Iowa Acts, chapter 139, section 21, is amended to read as follows:

SEC. 21. DEPARTMENT OF CORRECTIONS — FACILITIES.

1. There is appropriated from the general fund of the state to the department of corrections for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, to be used for the operation of adult correctional institutions, reimbursement of counties for certain confinement costs, and federal prison reimbursement, to be allocated as follows:

a. For the operation of the Fort Madison correctional facility, including salaries, support, maintenance, and miscellaneous purposes:

	\$	21,553,567
		<u>43,021,602</u>

b. For the operation of the Anamosa correctional facility, including salaries, support, maintenance, and miscellaneous purposes:

	\$	16,460,261
		<u>33,668,253</u>

It is the intent of the general assembly that the department of corrections maintain and operate the Luster Heights prison camp.

c. For the operation of the Oakdale correctional facility, including salaries, support, maintenance, and miscellaneous purposes:

	\$	29,275,062
		<u>59,408,092</u>

d. For the operation of the Newton correctional facility, including salaries, support, maintenance, and miscellaneous purposes:

	\$	13,563,645
		<u>27,572,108</u>

e. For the operation of the Mt. Pleasant correctional facility, including salaries, support, maintenance, and miscellaneous purposes:

	\$	12,405,714
		<u>25,360,135</u>

f. For the operation of the Rockwell City correctional facility, including salaries, support, maintenance, and miscellaneous purposes:

	\$	4,835,574
		<u>9,836,353</u>

g. For the operation of the Clarinda correctional facility, including salaries, support, maintenance, and miscellaneous purposes:

	\$	12,620,808
		<u>25,933,430</u>

Moneys received by the department of corrections as reimbursement for services provided to the Clarinda youth corporation are appropriated to the department and shall be used for the purpose of operating the Clarinda correctional facility.

h. For the operation of the Mitchellville correctional facility, including salaries, support, maintenance, and miscellaneous purposes:

	\$	10,802,018
		<u>22,045,970</u>

i. For the operation of the Fort Dodge correctional facility, including salaries, support, maintenance, and miscellaneous purposes:

..... \$ 14,932,616
30,097,648

j. For reimbursement of counties for temporary confinement of work release and parole violators, as provided in sections 901.7, 904.908, and 906.17, and for offenders confined pursuant to section 904.513:

..... \$ 537,546
1,075,092

k. For federal prison reimbursement, reimbursements for out-of-state placements, and miscellaneous contracts:

..... \$ 242,206
484,411

2. The department of corrections shall use moneys appropriated in subsection 1 to continue to contract for the services of a Muslim imam and a Native American spiritual leader.

Sec. 6. 2013 Iowa Acts, chapter 139, section 22, is amended to read as follows:

SEC. 22. DEPARTMENT OF CORRECTIONS — ADMINISTRATION. There is appropriated from the general fund of the state to the department of corrections for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

1. For general administration, including salaries, support, maintenance, employment of an education director to administer a centralized education program for the correctional system, and miscellaneous purposes:

..... \$ 2,540,791
5,270,010

a. It is the intent of the general assembly that each lease negotiated by the department of corrections with a private corporation for the purpose of providing private industry employment of inmates in a correctional institution shall prohibit the private corporation from utilizing inmate labor for partisan political purposes for any person seeking election to public office in this state and that a violation of this requirement shall result in a termination of the lease agreement.

b. It is the intent of the general assembly that as a condition of receiving the appropriation provided in this subsection the department of corrections shall not enter into a lease or contractual agreement pursuant to section 904.809 with a private corporation for the use of building space for the purpose of providing inmate employment without providing that the terms of the lease or contract establish safeguards to restrict, to the greatest extent feasible, access by inmates working for the private corporation to personal identifying information of citizens.

c. It is the intent of the general assembly that as a condition of receiving the appropriation provided in this subsection the department of corrections shall not, except as otherwise provided in paragraph “b”, enter into a new contract, unless the contract is a renewal of an existing contract, for the expenditure of moneys in excess of \$100,000 during the fiscal year beginning July 1, 2014, for the privatization of services performed by the department using state employees as of July 1, 2014, or for the privatization of new services by the department without prior consultation with any applicable state employee organization affected by the proposed new contract and prior notification of the co-chairpersons and ranking members of the joint appropriations subcommittee on the justice system.

d. It is the intent of the general assembly that the department of corrections add additional correctional officer positions to the current number of correctional officer positions as of July 1, 2014.

2. For educational programs for inmates at state penal institutions:

..... \$ 1,304,055
2,608,109

* Item veto; see message at end of the Act

a. To maximize the funding for educational programs, the department shall establish guidelines and procedures to prioritize the availability of educational and vocational training for inmates based upon the goal of facilitating an inmate's successful release from the correctional institution.

b. The director of the department of corrections may transfer moneys from Iowa prison industries and the canteen operating funds established pursuant to section 904.310, for use in educational programs for inmates.

c. Notwithstanding section 8.33, moneys appropriated in this subsection that remain unobligated or unexpended at the close of the fiscal year shall not revert but shall remain available to be used only for the purposes designated in this subsection until the close of the succeeding fiscal year.

3. For the development of the Iowa corrections offender network (ICON) data system:	\$	1,000,000
		<u>2,000,000</u>
4. For offender mental health and substance abuse treatment:	\$	11,160
		<u>22,319</u>
5. For viral hepatitis prevention and treatment:	\$	83,941
6. For operations costs and miscellaneous purposes:	\$	1,285,655

7. It is the intent of the general assembly that for the fiscal year addressed by this section the department of corrections shall continue to operate the correctional farms under the control of the department at the same or greater level of participation and involvement as existed as of January 1, 2011; shall not enter into any rental agreement or contract concerning any farmland under the control of the department that is not subject to a rental agreement or contract as of January 1, 2011, without prior legislative approval; and shall further attempt to provide job opportunities at the farms for inmates. The department shall attempt to provide job opportunities at the farms for inmates by encouraging labor-intensive farming or gardening where appropriate; using inmates to grow produce and meat for institutional consumption; researching the possibility of instituting food canning and cook-and-chill operations; and exploring opportunities for organic farming and gardening, livestock ventures, horticulture, and specialized crops.

Sec. 7. 2013 Iowa Acts, chapter 139, section 23, is amended to read as follows:

SEC. 23. JUDICIAL DISTRICT DEPARTMENTS OF CORRECTIONAL SERVICES.

1. There is appropriated from the general fund of the state to the department of corrections for the fiscal year beginning July 1, 2014, and ending June 30, 2015, for salaries, support, maintenance, and miscellaneous purposes, the following amounts, or so much thereof as is necessary, to be allocated as follows:

a. For the first judicial district department of correctional services:	\$	7,049,543
		<u>14,753,977</u>

It is the intent of the general assembly that the first judicial district department of correctional services maintain the drug courts operated by the district department.

b. For the second judicial district department of correctional services:	\$	5,435,213
		<u>11,500,661</u>

It is the intent of the general assembly that the second judicial district department of correctional services establish and maintain two drug courts to be operated by the district department.

c. For the third judicial district department of correctional services:	\$	3,552,933
		<u>7,241,257</u>

d. For the fourth judicial district department of correctional services:	\$	2,747,655
		<u>5,608,005</u>

e. For the fifth judicial district department of correctional services, including funding for electronic monitoring devices for use on a statewide basis:

.....	\$	9,687,714
		<u>20,304,616</u>

It is the intent of the general assembly that the fifth judicial district department of correctional services maintain the drug court operated by the district department.

f. For the sixth judicial district department of correctional services:

.....	\$	7,319,269
		<u>14,833,623</u>

It is the intent of the general assembly that the sixth judicial district department of correctional services maintain the drug court operated by the district department.

g. For the seventh judicial district department of correctional services:

.....	\$	3,804,891
		<u>7,856,873</u>

It is the intent of the general assembly that the seventh judicial district department of correctional services maintain the drug court operated by the district department.

h. For the eighth judicial district department of correctional services:

.....	\$	4,103,307
		<u>8,133,194</u>

2. Each judicial district department of correctional services, within the funding available, shall continue programs and plans established within that district to provide for intensive supervision, sex offender treatment, diversion of low-risk offenders to the least restrictive sanction available, job development, and expanded use of intermediate criminal sanctions.

3. Each judicial district department of correctional services shall provide alternatives to prison consistent with chapter 901B. The alternatives to prison shall ensure public safety while providing maximum rehabilitation to the offender. A judicial district department of correctional services may also establish a day program.

4. The governor’s office of drug control policy shall consider federal grants made to the department of corrections for the benefit of each of the eight judicial district departments of correctional services as local government grants, as defined pursuant to federal regulations.

5. The department of corrections shall continue to contract with a judicial district department of correctional services to provide for the rental of electronic monitoring equipment which shall be available statewide.

Sec. 8. 2013 Iowa Acts, chapter 139, section 28, is amended to read as follows:

SEC. 28. IOWA LAW ENFORCEMENT ACADEMY.

1. There is appropriated from the general fund of the state to the Iowa law enforcement academy for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For salaries, support, maintenance, miscellaneous purposes, including jailer training and technical assistance, and for not more than the following full-time equivalent positions:

.....	\$	500,849
		<u>1,003,214</u>
.....	FTEs	<u>23.88</u>
		<u>23.00</u>

It is the intent of the general assembly that the Iowa law enforcement academy may provide training of state and local law enforcement personnel concerning the recognition of and response to persons with Alzheimer’s disease.

The Iowa law enforcement academy may temporarily exceed and draw more than the amount appropriated in this subsection and incur a negative cash balance as long as there are receivables equal to or greater than the negative balance and the amount appropriated in this subsection is not exceeded at the close of the fiscal year.

2. The Iowa law enforcement academy may select at least five automobiles of the department of public safety, division of state patrol, prior to turning over the automobiles to the department of administrative services to be disposed of by public auction, and the Iowa law enforcement academy may exchange any automobile owned by the academy for each automobile selected if the selected automobile is used in training law enforcement officers at

the academy. However, any automobile exchanged by the academy shall be substituted for the selected vehicle of the department of public safety and sold by public auction with the receipts being deposited in the depreciation fund to the credit of the department of public safety, division of state patrol.

Sec. 9. 2013 Iowa Acts, chapter 139, section 29, is amended to read as follows:

SEC. 29. STATE PUBLIC DEFENDER. There is appropriated from the general fund of the state to the office of the state public defender of the department of inspections and appeals for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, to be allocated as follows for the purposes designated:

1. For salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

.....	\$	12,931,091
		<u>25,882,243</u>
.....	FTEs	219.00
		<u>221.00</u>

2. For payments on behalf of eligible adults and juveniles from the indigent defense fund, in accordance with section 815.11:

.....	\$	14,950,965
		<u>29,901,929</u>

Sec. 10. 2013 Iowa Acts, chapter 139, section 30, is amended to read as follows:

SEC. 30. BOARD OF PAROLE. There is appropriated from the general fund of the state to the board of parole for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

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

.....	\$	601,918
		<u>1,204,583</u>
.....	FTEs	11.00

Sec. 11. 2013 Iowa Acts, chapter 139, section 31, is amended to read as follows:

SEC. 31. DEPARTMENT OF PUBLIC DEFENSE — DEPARTMENT OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT. There is appropriated from the general fund of the state to the department of public defense or the department of homeland security and emergency management, as applicable, for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

1. MILITARY DIVISION

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

.....	\$	3,263,521
		<u>6,554,478</u>
.....	FTEs	293.61
		<u>283.50</u>

The military division may temporarily exceed and draw more than the amount appropriated in this subsection and incur a negative cash balance as long as there are receivables of federal funds equal to or greater than the negative balance and the amount appropriated in this subsection is not exceeded at the close of the fiscal year.

2. THE DEPARTMENT OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT DIVISION OR SUCCESSOR AGENCY

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

.....	\$	1,087,139
		<u>2,229,623</u>
.....	FTEs	37.40
		<u>36.13</u>

a. The department of homeland security and emergency management division—or successor agency may temporarily exceed and draw more than the amount appropriated in this subsection and incur a negative cash balance as long as there are receivables of federal funds equal to or greater than the negative balance and the amount appropriated in this subsection is not exceeded at the close of the fiscal year.

b. It is the intent of the general assembly that the department of homeland security and emergency management division—or successor agency work in conjunction with the department of public safety, to the extent possible, when gathering and analyzing information related to potential domestic or foreign security threats, and when monitoring such threats.

Sec. 12. 2013 Iowa Acts, chapter 139, section 32, is amended to read as follows:

SEC. 32. DEPARTMENT OF PUBLIC SAFETY. There is appropriated from the general fund of the state to the department of public safety for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

1. For the department’s administrative functions, including the criminal justice information system, and for not more than the following full-time equivalent positions:

.....	\$	2,033,527
		<u>4,183,349</u>
.....	FTEs	39.00

2. For the division of criminal investigation, including the state’s contribution to the peace officers’ retirement, accident, and disability system provided in chapter 97A in the amount of the state’s normal contribution rate, as defined in section 97A.8, multiplied by the salaries for which the moneys are appropriated, to meet federal fund matching requirements, and for not more than the following full-time equivalent positions:

.....	\$	6,466,707
		<u>13,625,414</u>
.....	FTEs	149.60
		<u>150.60</u>

3. For the criminalistics laboratory fund created in section 691.9:

.....	\$	151,173
		<u>302,345</u>

4. a. For the division of narcotics enforcement, including the state’s contribution to the peace officers’ retirement, accident, and disability system provided in chapter 97A in the amount of the state’s normal contribution rate, as defined in section 97A.8, multiplied by the salaries for which the moneys are appropriated, to meet federal fund matching requirements, and for not more than the following full-time equivalent positions:

.....	\$	3,377,928
		<u>6,919,855</u>
.....	FTEs	66.00
		<u>65.50</u>

b. For the division of narcotics enforcement for undercover purchases:

.....	\$	54,521
		<u>109,042</u>

5. For the division of state fire marshal, for fire protection services as provided through the state fire service and emergency response council as created in the department, and for the state’s contribution to the peace officers’ retirement, accident, and disability system provided in chapter 97A in the amount of the state’s normal contribution rate, as defined in section 97A.8, multiplied by the salaries for which the moneys are appropriated, and for not more than the following full-time equivalent positions:

.....	\$	2,235,278
		<u>4,590,556</u>
.....	FTEs	53.00

6. For the division of state patrol, for salaries, support, maintenance, workers’ compensation costs, and miscellaneous purposes, including the state’s contribution to the peace officers’ retirement, accident, and disability system provided in chapter 97A in the amount of the state’s normal contribution rate, as defined in section 97A.8, multiplied by

the salaries for which the moneys are appropriated, and for not more than the following full-time equivalent positions:

.....	\$	27,768,104
		<u>60,920,291</u>
.....	FTEs	494.47
		<u>527.00</u>

It is the intent of the general assembly that the department of public safety add additional members to the state patrol to the current number of members of the state patrol as of July 1, 2014.

It is the intent of the general assembly that the division of state patrol implement the endangered persons advisory alert system.

It is the intent of the general assembly that members of the state patrol be assigned to patrol the highways and roads in lieu of assignments for inspecting school buses for the school districts.

7. ~~For operations costs, and miscellaneous purposes:~~

.....	\$	850,000
-------	----	---------

8. For deposit in the sick leave benefits fund established under section 80.42 for all departmental employees eligible to receive benefits for accrued sick leave under the collective bargaining agreement:

.....	\$	139,759
		<u>279,517</u>

9. For costs associated with the training and equipment needs of volunteer fire fighters:

.....	\$	362,760
		<u>825,520</u>

a. Notwithstanding section 8.33, moneys appropriated in this subsection that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for expenditure only for the purpose designated in this subsection until the close of the succeeding fiscal year.

b. Notwithstanding section 8.39, the department of public safety may reallocate moneys appropriated in this section as necessary to best fulfill the needs provided for in the appropriation. However, the department shall not reallocate moneys appropriated to the department in this section unless notice of the reallocation is given to the legislative services agency and the department of management prior to the effective date of the reallocation. The notice shall include information regarding the rationale for reallocating the moneys. The department shall not reallocate moneys appropriated in this section for the purpose of eliminating any program.

10. For the public safety interoperable and broadband communications fund established in section 80.44:

.....	\$	154,661
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Sec. 13. 2013 Iowa Acts, chapter 139, section 33, is amended to read as follows:

SEC. 33. GAMING ENFORCEMENT.

1. There is appropriated from the gaming enforcement revolving fund created in section 80.43 to the department of public safety for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For any direct support costs for agents and officers of the division of criminal investigation's excursion gambling boat, gambling structure, and racetrack enclosure enforcement activities, including salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

.....	\$	5,449,004
		<u>10,898,008</u>
.....	FTEs	115.00
		<u>109.00</u>

2. For each additional license to conduct gambling games on an excursion gambling boat, gambling structure, or racetrack enclosure issued during the fiscal year beginning July 1, 2014, there is appropriated from the gaming enforcement fund to the department of public

safety for the fiscal year beginning July 1, 2014, and ending June 30, 2015, an additional amount of not more than \$300,000 to be used for not more than 3.00 additional full-time equivalent positions.

3. The department of public safety, with the approval of the department of management, may employ no more than three special agents for each additional riverboat or gambling structure regulated after July 1, 2014, and three special agents for each racing facility which becomes operational during the fiscal year which begins July 1, 2014. Positions authorized in this subsection are in addition to the full-time equivalent positions otherwise authorized in this section.

Sec. 14. 2013 Iowa Acts, chapter 139, section 34, is amended to read as follows:

SEC. 34. CIVIL RIGHTS COMMISSION. There is appropriated from the general fund of the state to the Iowa state civil rights commission for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

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

.....	\$	648,535
		<u>1,169,540</u>
.....	FTEs	28.00

The Iowa state civil rights commission may enter into a contract with a nonprofit organization to provide legal assistance to resolve civil rights complaints.

Sec. 15. 2013 Iowa Acts, chapter 139, section 35, is amended to read as follows:

SEC. 35. CRIMINAL AND JUVENILE JUSTICE PLANNING DIVISION. There is appropriated from the general fund of the state to the criminal and juvenile justice planning division of the department of human rights for the fiscal year beginning July 1, 2013, and ending June 30, 2014, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

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

.....	\$	630,053
		<u>1,260,105</u>
.....	FTEs	10.81
		<u>10.38</u>

The criminal and juvenile justice planning advisory council and the juvenile justice advisory council shall coordinate their efforts in carrying out their respective duties relative to juvenile justice.

Sec. 16. 2013 Iowa Acts, chapter 139, section 36, is amended to read as follows:

SEC. 36. DEPARTMENT OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT DIVISION. There is appropriated from the ~~wireless~~ E911 emergency communications fund created in section 34A.7A to the department of homeland security and emergency management division or successor agency for the fiscal year beginning July 1, 2014, and ending June 30, 2015, an amount not exceeding \$250,000 to be used for implementation, support, and maintenance of the functions of the administrator and program manager under chapter 34A and to employ the auditor of the state to perform an annual audit of the ~~wireless~~ E911 emergency communications fund.

DIVISION III
MISCELLANEOUS PROVISIONS

Sec. 17. Section 13.2, subsection 1, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. o. Submit a report by January 15 of each year to the co-chairpersons and ranking members of the joint appropriations subcommittee on the justice system, to the executive council, and to the legislative services agency detailing the amount of annual money receipts generated by each settlement or judgment in excess of two hundred fifty thousand

dollars collected pursuant to legal proceedings under chapters 455B, 553, and 714. The report shall include the name of the civil or criminal case involved, the court of jurisdiction, the settlement amount including the state's share of the settlement, the name of the fund in which the receipts were deposited, and the planned use of the moneys.

Sec. 18. NEW SECTION. **13.32 Victim assistance grant programs — annual report.**

1. *a.* The department of justice shall compile an annual report relating to the victim assistance grant programs administered under section 13.31, subsections 1, 3, 4, and 6, which shall include all of the following:

(1) A mission statement and table of organization of the department of justice relating to the victim assistance grant programs, a program summary and statistics, including but not limited to sources and uses of funds and the numbers of victims served.

(2) An itemization of out-of-state travel expenses incurred by an employee of the department of justice and an itemization of such travel paid to a contractor.

(3) An itemization of overtime paid to an employee of the department or a contractor.

(4) An itemization of any bonuses paid to an employee of the department or a contractor.

(5) A summary of expenditures reimbursed through the programs including but not limited to compensation paid to nonprofit organizations for travel and training expenses, utilities, payroll, benefits, equipment repairs and maintenance, rent, communications, advertising, supplies, insurance, and other direct expenses.

b. The report shall be provided to the co-chairpersons and ranking members of the joint appropriations subcommittee on the justice system, the governor, and the legislative services agency by January 15, 2015, and each January 15 thereafter.

2. The department of justice shall adopt rules to administer claims for victim assistance grants described in subsection 1. The rules shall standardize the claim forms for contractors including designating a place on the form for an itemization of services provided, mileage incurred, and expenses incurred. The rules shall further specify that the department of justice shall process the claims through the grants enterprise management office.

Sec. 19. Section 80B.5, Code 2014, is amended to read as follows:

80B.5 Administration — director — deputy director.

1. The administration of this chapter shall be vested in the office of the governor. A Except for the director and deputy director of the academy and such, the staff as may be necessary for it to function shall be employed pursuant to the Iowa merit system.

2. The director of the academy shall be appointed by the governor, subject to confirmation by the senate, to serve at the pleasure of the governor, and the director may employ a deputy director.

Sec. 20. Section 97B.49B, subsection 1, paragraph e, Code 2014, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (13) An employee of a judicial district department of correctional services whose condition of employment requires the employee to be certified by the Iowa law enforcement academy and who is required to perform the duties of a parole officer as provided in section 906.2.

Sec. 21. CONSUMER EDUCATION AND LITIGATION FUND. Notwithstanding section 714.16C, for each fiscal year of the period beginning July 1, 2014, and ending June 30, 2016, the annual appropriations in section 714.16C, are increased from \$1,125,000 to \$1,875,000, and \$75,000 to \$125,000 respectively.

Sec. 22. PERSONNEL SETTLEMENT AGREEMENT PAYMENTS. As a condition made to any appropriation provided in this Act, moneys appropriated and any other moneys available for use by the entity to which the appropriation is made under this Act shall not be used for the payment of a personnel settlement agreement between that entity and a state employee that contains a confidentiality provision intended to prevent public disclosure of the agreement or any terms of the agreement.

Sec. 23. EFFECTIVE DATE. The following provision of this division of this Act takes effect January 1, 2015:

1. The section enacting new section 13.32.

Sec. 24. EFFECTIVE UPON ENACTMENT. The following provision of this division of this Act, being deemed of immediate importance, takes effect upon enactment:

1. The section amending section 80B.5.

DIVISION IV
PUBLIC SAFETY PEACE OFFICERS' RETIREMENT, ACCIDENT, AND DISABILITY
SYSTEM

Sec. 25. Section 97A.1, Code 2014, is amended by adding the following new subsections:
NEW SUBSECTION. 5A. "Cancer" means prostate cancer, primary brain cancer, breast cancer, ovarian cancer, cervical cancer, uterine cancer, malignant melanoma, leukemia, non-Hodgkin's lymphoma, bladder cancer, colorectal cancer, multiple myeloma, testicular cancer, and kidney cancer.

NEW SUBSECTION. 9A. "Infectious disease" means HIV or AIDS as defined in section 141A.1, all strains of hepatitis, meningococcal meningitis, and mycobacterium tuberculosis.

Sec. 26. Section 97A.5, subsection 11, Code 2014, is amended to read as follows:

11. *Actuarial investigation.*

a. At least once in each two-year period, the actuary hired by the board of trustees shall make an actuarial investigation in the mortality, service, and compensation experience of the members and beneficiaries of the system, and the interest and other earnings on the moneys and other assets of the system, and shall make a valuation of the assets and liabilities of the retirement fund of the system, and taking into account the results of the investigation and valuation, the board of trustees shall adopt for the system, upon recommendation of the system's actuary, such actuarial methods and assumptions, interest rate, and mortality and other tables as shall be deemed necessary to conduct the actuarial valuation of the system.

b. During calendar year 2019, and every five years thereafter, the system shall cause an actuarial investigation to be made related to the implementation, utilization, and actuarial costs associated with providing that cancer and infectious disease are presumed to be a disease contracted while a member of the system is on active duty as provided in section 97A.6, subsection 5. On the basis of the investigation, the board of trustees shall adopt and certify rates of contributions payable by members in accordance with section 97A.8. The system shall submit a written report to the general assembly following each actuarial investigation, including the certified rates of contributions payable by members for costs associated with the benefit as described in this paragraph, the data collected, and the system's findings.

Sec. 27. Section 97A.6, subsection 5, paragraph b, Code 2014, is amended to read as follows:

b. (1) Disease under this section subsection shall mean heart disease or any disease of the lungs or respiratory tract and shall be presumed to have been contracted while on active duty as a result of strain, exposure, or the inhalation of noxious fumes, poison, or gases.

(2) Disease under this subsection shall also mean cancer or infectious disease and shall be presumed to have been contracted while on active duty as a result of that duty.

(3) However, if a person's membership in the system first commenced on or after July 1, 1992, and the heart disease or disease of the lungs or respiratory tract, cancer, or infectious disease would not exist, but for a medical condition that was known to exist on the date that membership commenced, the presumption established in this paragraph "b" shall not apply.

Sec. 28. Section 97A.8, subsection 1, paragraph e, subparagraph (8), subparagraph division (a), subparagraph subdivision (v), Code 2014, is amended to read as follows:

(v) For the fiscal year period beginning July 1, 2014, and each fiscal year thereafter ending June 30, 2020, eleven and thirty-five hundredths four-tenths percent.

Sec. 29. Section 97A.8, subsection 1, paragraph e, subparagraph (8), subparagraph division (a), Code 2014, is amended by adding the following new subparagraph subdivision: NEW SUBPARAGRAPH SUBDIVISION. (vi) For the fiscal year beginning July 1, 2020, and each fiscal year thereafter, eleven and thirty-five hundredths percent, plus an additional percentage, as determined by the board of trustees pursuant to the actuarial investigation required in section 97A.5, subsection 11, paragraph “b”, necessary to finance the costs associated with providing that cancer and infectious disease are presumed to be a disease contracted while a member of the system is on active duty as provided in section 97A.6, subsection 5.

Approved May 30, 2014, with exception noted.

TERRY E. BRANSTAD, *Governor*

Dear Mr. Secretary:

I hereby transmit House File 2450, an Act relating to appropriations to the justice system and including effective date provisions.

House File 2450 is approved on this date with the following exception, which I hereby disapprove.

I am unable to approve the item designated as Section 6, amending the 2013 Iowa Acts, chapter 139, section 22, subsection 1, by inserting lettered paragraph c. This item contains policy language pertaining to the Department of Corrections entering into a new contract in excess of \$100,000 for privatized services during fiscal year 2015 without prior notification of the legislature and employee organizations. However, this item allows the department to renew existing contracts without notification. This item would prevent the department from obtaining services for inmates in an effective and efficient manner. This notification unnecessarily impedes the department’s management authority.

For the above reasons, I respectfully disapprove the designated item in accordance with Amendment IV of the Amendments of 1968 to the Constitution of the State of Iowa. All other items in House File 2450 are hereby approved as of this date.

Sincerely,
TERRY E. BRANSTAD, *Governor*

CHAPTER 1139

APPROPRIATIONS — AGRICULTURE AND NATURAL RESOURCES

H.F. 2458

AN ACT relating to and making appropriations involving state government entities involved with agriculture, natural resources, and environmental protection, providing for taxable property, making related statutory changes, and including effective date and retroactive applicability provisions.

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

DIVISION I
DEPARTMENT OF AGRICULTURE AND LAND STEWARDSHIP
GENERAL APPROPRIATION FOR FY 2014-2015

Section 1. 2013 Iowa Acts, chapter 132, section 27, is amended to read as follows:

SEC. 27. GENERAL FUND — DEPARTMENT.

1. There is appropriated from the general fund of the state to the department of agriculture and land stewardship for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For purposes of supporting the department, including its divisions, for administration, regulation, and programs; for salaries, support, maintenance, and miscellaneous purposes; and for not more than the following full-time equivalent positions:

.....	\$	8,790,664
.....		<u>17,655,492</u>
.....	FTEs	372.00

2. Of the amount appropriated in subsection 1, the following amount is transferred to Iowa state university of science and technology, to be used for the university’s midwest grape and wine industry institute:

.....	\$	119,000
		<u>288,000</u>

3. The department shall submit a report each quarter of the fiscal year to the legislative services agency, the department of management, the members of the joint appropriations subcommittee on agriculture and natural resources, and the chairpersons and ranking members of the senate and house committees on appropriations. The report shall describe in detail the expenditure of moneys appropriated in this section to support the department’s administration, regulation, and programs.

DESIGNATED APPROPRIATIONS
MISCELLANEOUS FUNDS

Sec. 2. 2013 Iowa Acts, chapter 132, section 28, is amended to read as follows:

SEC. 28. UNCLAIMED PARI-MUTUEL WAGERING WINNINGS — HORSE AND DOG RACING. There is appropriated from the moneys available under section 99D.13 to the department of agriculture and land stewardship for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For purposes of supporting the department’s administration and enforcement of horse and dog racing law pursuant to section 99D.22, including for salaries, support, maintenance, and miscellaneous purposes:

.....	\$	152,758
		<u>305,516</u>

Sec. 3. 2013 Iowa Acts, chapter 132, section 29, is amended to read as follows:

SEC. 29. RENEWABLE FUEL INFRASTRUCTURE FUND — MOTOR FUEL INSPECTION. There is appropriated from the renewable fuel infrastructure fund created in section 159A.16 to the department of agriculture and land stewardship for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For purposes of the inspection of motor fuel, including salaries, support, maintenance, and miscellaneous purposes:

.....	\$	250,000
		<u>500,000</u>

The department shall establish and administer programs for the auditing of motor fuel including biofuel processing and production plants, for screening and testing motor fuel, including renewable fuel, and for the inspection of motor fuel sold by dealers including retail dealers who sell and dispense motor fuel from motor fuel pumps.

SPECIAL APPROPRIATIONS
GENERAL FUND

Sec. 4. 2013 Iowa Acts, chapter 132, section 30, is amended to read as follows:

SEC. 30. DAIRY REGULATION. There is appropriated from the general fund of the state to the department of agriculture and land stewardship for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

1. For purposes of performing functions pursuant to section 192.109, including conducting a survey of grade "A" milk and certifying the results to the secretary of agriculture:
..... \$ 94,598
189,196

2. Notwithstanding section 8.33, moneys appropriated in this section that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available to be used for the purposes designated until the close of the succeeding fiscal year.

Sec. 5. 2013 Iowa Acts, chapter 132, section 31, is amended to read as follows:

SEC. 31. LOCAL FOOD AND FARM PROGRAM. There is appropriated from the general fund of the state to the department of agriculture and land stewardship for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

1. For purposes of supporting the local food and farm program pursuant to chapter 267A:
..... \$ 37,500
75,000

2. The department shall enter into a cost-sharing agreement with Iowa state university to support the local food and farm program coordinator position as part of the university's cooperative extension service in agriculture and home economics pursuant to chapter 267A.

3. Notwithstanding section 8.33, moneys appropriated in this section that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available to be used for the purposes designated until the close of the succeeding fiscal year.

Sec. 6. 2013 Iowa Acts, chapter 132, section 32, is amended to read as follows:

SEC. 32. AGRICULTURAL EDUCATION. There is appropriated from the general fund of the state to the department of agriculture and land stewardship for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

1. For purposes of allocating moneys to an Iowa association affiliated with a national organization which promotes agricultural education providing for future farmers:
..... \$ 12,500
25,000

2. Notwithstanding section 8.33, moneys appropriated for the fiscal year beginning July 1, 2014, in this section that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available to be used for the purposes designated until the close of the succeeding fiscal year.

Sec. 7. 2013 Iowa Acts, chapter 132, section 33, is amended to read as follows:

SEC. 33. FARMERS WITH DISABILITIES PROGRAM.

1. There is appropriated from the general fund of the state to the department of agriculture and land stewardship for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For purposes of supporting a program for farmers with disabilities:
..... \$ 65,000
130,000

2. The moneys appropriated in subsection 1 shall be used for the public purpose of providing a grant to a national nonprofit organization with over 80 years of experience in assisting children and adults with disabilities and special needs.

a. The moneys shall be used to support a nationally recognized program that began in 1986 and has been replicated in at least 30 other states, but which is not available through

any other entity in this state, and that provides assistance to farmers with disabilities in all 99 counties to allow the farmers to remain in their own homes and be gainfully engaged in farming through provision of agricultural worksite and home modification consultations, peer support services, services to families, information and referral, and equipment loan services.

b. Notwithstanding section 8.33, moneys appropriated in this section that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for expenditure for the purposes designated until the close of the succeeding fiscal year.

DIVISION II
GENERAL FUND
DEPARTMENT OF AGRICULTURE AND LAND STEWARDSHIP
WATER QUALITY
APPROPRIATIONS FOR FY 2014-2015

Sec. 8. 2013 Iowa Acts, chapter 132, section 34, is amended to read as follows:

SEC. 34. WATER QUALITY INITIATIVE — GENERAL.

1. There is appropriated from the general fund of the state to the department of agriculture and land stewardship for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For deposit in the water quality initiative fund created in section 466B.45, as enacted by this Act, for purposes of supporting the water quality initiative administered by the soil conservation division as provided in section 466B.42, as enacted by this Act, including salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

	\$	4,400,000
	FTEs	1.00
		2.00

2. a. ~~The moneys appropriated in subsection 1 shall be used to support reducing nutrients projects in subwatersheds as designated by the division that are part of high-priority watersheds identified by the water resources coordinating council established pursuant to section 466B.3. In supporting reducing nutrients~~

b. ~~The moneys appropriated in subsection 1 shall be used to support projects in watersheds generally, including regional watersheds, as designated by the division and high-priority watersheds identified by the water resources coordinating council established pursuant to section 466B.3.~~

2A. In supporting projects in subwatersheds, the division shall establish and administer demonstration projects as follows and watersheds as provided in subsection 2, all of the following shall apply:

a. The demonstration projects shall utilize water quality practices as described in the latest revision of the document entitled “Iowa Nutrient Reduction Strategy” initially presented in November 2012 by the department of agriculture and land stewardship, the department of natural resources, and Iowa state university of science and technology.

b. The division shall implement demonstration projects as provided in paragraph “a” by providing for participation by persons who hold a legal interest in agricultural land used in farming. To every extent practical, the division shall provide for collaborative participation by such persons who hold a legal interest in agricultural land located within the same subwatershed.

c. The division shall implement a demonstration project on a cost-share basis as determined by the division. However, the state’s share of the amount shall not exceed 50 percent of the estimated cost of establishing the practice as determined by the division or 50 percent of the actual cost of establishing the practice, whichever is less.

d. The demonstration projects shall be used to educate other persons about the feasibility and value of establishing similar water quality practices. The division shall promote field day events for purposes of allowing interested persons to establish water quality practices on their agricultural land.

e. The division shall conduct water quality evaluations within supported subwatersheds. Within a reasonable period after accumulating information from such evaluations, the division shall create an aggregated database of water quality practices. Any information identifying a person holding a legal interest in agricultural land or specific agricultural land shall be a confidential record under section 22.7.

3. The moneys appropriated in subsection 1 shall be used to support education and outreach in a manner that encourages persons who hold a legal interest in agricultural land used for farming to implement water quality practices, including the establishment of such practices in watersheds generally, and not limited to subwatersheds or high-priority watersheds.

4. The moneys appropriated in subsection 1 may be used to contract with persons to coordinate the implementation of efforts provided in this section. ~~Not more than \$150,000 shall be used to support the administration of this section by a full-time equivalent position.~~

4A. The moneys appropriated in subsection 1 may be used by the department to support urban soil and water conservation efforts, which may include but are not limited to management practices related to bioretention, landscaping, the use of permeable or pervious pavement, and soil quality restoration. The moneys shall be allocated on a cost-share basis as provided in chapter 161A.

5. Notwithstanding any other provision of law to the contrary, the department may use moneys appropriated in subsection 1 to carry out the provisions of this section on a cost-share basis in combination with other moneys appropriated available to the department from the environment first fund created in section 8.57A for cost sharing to match the United States department of agriculture, natural resources conservation service, wetland reserve enhancement program a state or federal source.

Sec. 9. 2013 Iowa Acts, chapter 132, section 35, is amended to read as follows:

SEC. 35. IOWA NUTRIENT RESEARCH CENTER.

1. There is appropriated from the general fund of the state to Iowa state university of science and technology for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For purposes of supporting an Iowa nutrient research center as established in section 466B.47, as enacted in this Act:

.....	\$	750,000
		<u>1,325,000</u>

2. Notwithstanding section 8.33, moneys appropriated in this section that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for expenditure for the purposes designated until the close of the fiscal year beginning July 1, 2015.

DIVISION III
DEPARTMENT OF NATURAL RESOURCES
GENERAL APPROPRIATIONS FOR FY 2014-2015

Sec. 10. 2013 Iowa Acts, chapter 132, section 37, is amended to read as follows:

SEC. 37. GENERAL FUND — DEPARTMENT.

1. There is appropriated from the general fund of the state to the department of natural resources for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For purposes of supporting the department, including its divisions, for administration, regulation, and programs; for salaries, support, maintenance, and miscellaneous purposes; and for not more than the following full-time equivalent positions:

.....	\$	6,383,350
		<u>12,862,307</u>
.....	FTEs	1,145.95

2. Of the number of full-time equivalent positions authorized to the department pursuant to subsection 1, 50.00 full-time equivalent positions shall be allocated by the department for

seasonal employees for purposes of providing maintenance, upkeep, and sanitary services at state parks. This subsection shall not impact park ranger positions within the department.

3. The department shall submit a report each quarter of the fiscal year to the legislative services agency, the department of management, the members of the joint appropriations subcommittee on agriculture and natural resources, and the chairpersons and ranking members of the senate and house committees on appropriations. The report shall describe in detail the expenditure of moneys appropriated under this section to support the department’s administration, regulation, and programs.

Sec. 11. 2013 Iowa Acts, chapter 132, section 38, is amended to read as follows:

SEC. 38. STATE FISH AND GAME PROTECTION FUND — REGULATION AND ADVANCEMENT OF OUTDOOR ACTIVITIES.

1. There is appropriated from the state fish and game protection fund to the department of natural resources for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For purposes of supporting the regulation or advancement of hunting, fishing, or trapping, or the protection, propagation, restoration, management, or harvest of fish or wildlife, including for administration, regulation, law enforcement, and programs; and for salaries, support, maintenance, equipment, and miscellaneous purposes:

..... \$ 20,539,117
41,223,225

2. Notwithstanding section 455A.10, the department may use the unappropriated balance remaining in the state fish and game protection fund to provide for the funding of health and life insurance premium payments from unused sick leave balances of conservation peace officers employed in a protection occupation who retire, pursuant to section 97B.49B.

3. Notwithstanding section 455A.10, the department of natural resources may use the unappropriated balance remaining in the state fish and game protection fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015, as is necessary to fund salary adjustments for departmental employees which the general assembly has made an operating budget appropriation for in subsection 1.

Sec. 12. 2013 Iowa Acts, chapter 132, section 39, is amended to read as follows:

SEC. 39. GROUNDWATER PROTECTION FUND — WATER QUALITY. There is appropriated from the groundwater protection fund created in section 455E.11 to the department of natural resources for the fiscal year beginning July 1, 2014, and ending June 30, 2015, from those moneys which are not allocated pursuant to that section, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For purposes of supporting the department’s protection of the state’s groundwater, including for administration, regulation, and programs, and for salaries, support, maintenance, equipment, and miscellaneous purposes:

..... \$ 1,727,916
3,455,832

DESIGNATED APPROPRIATIONS
MISCELLANEOUS FUNDS

Sec. 13. 2013 Iowa Acts, chapter 132, section 40, is amended to read as follows:

SEC. 40. SPECIAL SNOWMOBILE FUND — SNOWMOBILE PROGRAM. There is appropriated from the special snowmobile fund created under section 321G.7 to the department of natural resources for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purpose designated:

For purposes of administering and enforcing the state snowmobile programs:

..... \$ 50,000
100,000

* Item veto; see message at end of the Act

Sec. 14. 2013 Iowa Acts, chapter 132, section 41, is amended to read as follows:

SEC. 41. UNASSIGNED REVENUE FUND — UNDERGROUND STORAGE TANK SECTION EXPENSES. There is appropriated from the unassigned revenue fund administered by the Iowa comprehensive petroleum underground storage tank fund board to the department of natural resources for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purpose designated:

For purposes of paying for administration expenses of the department’s underground storage tank section:

.....	\$	100,000
		<u>200,000</u>

SPECIAL APPROPRIATIONS
GENERAL FUND

Sec. 15. 2013 Iowa Acts, chapter 132, section 42, is amended to read as follows:

SEC. 42. FLOODPLAIN MANAGEMENT AND DAM SAFETY.

1. There is appropriated from the general fund of the state to the department of natural resources for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purpose designated:

For purposes of supporting floodplain management and dam safety:

.....	\$	1,000,000
		<u>2,000,000</u>

2. Of the amount appropriated in subsection 1, up to ~~\$340,000~~ \$400,000 may be used by the department to acquire or install stream gages for purposes of tracking and predicting flood events and for compiling necessary data to improve flood frequency analysis.

3. Notwithstanding section 8.33, moneys appropriated in subsection 1 that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for expenditure for the purposes designated until the close of the succeeding fiscal year.

Sec. 16. 2013 Iowa Acts, chapter 132, section 43, is amended to read as follows:

SEC. 43. FORESTRY HEALTH MANAGEMENT.

1. There is appropriated from the general fund of the state to the department of natural resources for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For purposes of providing for forestry health management programs:

.....	\$	100,000
		450,000

2. Notwithstanding section 8.33, moneys appropriated in this section that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available to be used for the purposes designated until the close of the succeeding fiscal year.

DIVISION IV
IOWA STATE UNIVERSITY
SPECIAL GENERAL FUND APPROPRIATION FOR FY 2014-2015

Sec. 17. 2013 Iowa Acts, chapter 132, section 45, is amended to read as follows:

SEC. 45. VETERINARY DIAGNOSTIC LABORATORY.

1. There is appropriated from the general fund of the state to Iowa state university of science and technology for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For purposes of supporting the college of veterinary medicine for the operation of the veterinary diagnostic laboratory and for not more than the following full-time equivalent positions:

.....	\$	1,881,318
		<u>4,000,000</u>

..... FTEs	50.00
	<u>51.00</u>

2. a. Iowa state university of science and technology shall not reduce the amount that it allocates to support the college of veterinary medicine from any other source due to the appropriation made in this section.

b. Paragraph “a” does not apply to a reduction made to support the college of veterinary medicine, if the same percentage of reduction imposed on the college of veterinary medicine is also imposed on all of Iowa state university’s budget units.

3. If by June 30, 2015, Iowa state university of science and technology fails to allocate the moneys appropriated in this section to the college of veterinary medicine in accordance with this section, the moneys appropriated in this section for that fiscal year shall revert to the general fund of the state.

DIVISION V
ENVIRONMENT FIRST FUND
GENERAL APPROPRIATIONS FOR FY 2014-2015

Sec. 18. 2013 Iowa Acts, chapter 132, section 47, is amended to read as follows:

SEC. 47. DEPARTMENT OF AGRICULTURE AND LAND STEWARDSHIP. There is appropriated from the environment first fund created in section 8.57A to the department of agriculture and land stewardship for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

1. CONSERVATION RESERVE ENHANCEMENT PROGRAM (CREP)

a. For the conservation reserve enhancement program to restore and construct wetlands for the purposes of intercepting tile line runoff, reducing nutrient loss, improving water quality, and enhancing agricultural production practices:

..... \$	500,000
	<u>1,000,000</u>

b. Not more than 10 percent of the moneys appropriated in paragraph “a” may be used for costs of administration and implementation of soil and water conservation practices.

c. Notwithstanding any other provision in law, the department may provide state resources from this appropriation, in combination with other appropriate environment first fund appropriations, for cost sharing to match United States department of agriculture, natural resources conservation service, wetlands reserve enhancement program (WREP) funding available to Iowa.

2. WATERSHED PROTECTION

a. For continuation of a program that provides multiobjective resource protections for flood control, water quality, erosion control, and natural resource conservation:

..... \$	450,000
	<u>900,000</u>

b. Not more than 10 percent of the moneys appropriated in paragraph “a” may be used for costs of administration and implementation of soil and water conservation practices.

3. FARM MANAGEMENT DEMONSTRATION PROGRAM

a. For continuation of a statewide voluntary farm management demonstration program to demonstrate the effectiveness and adaptability of emerging practices in agronomy that protect water resources and provide other environmental benefits:

..... \$	312,500
	<u>625,000</u>

b. Not more than 10 percent of the moneys appropriated in paragraph “a” may be used for costs of administration and implementation of soil and water conservation practices.

c. Of the amount appropriated in paragraph “a”, ~~\$200,000~~ \$400,000 shall be allocated to an organization representing soybean growers to provide for an agriculture and environment performance program in order to carry out the purposes of this subsection as specified in paragraph “a”.

4. SOIL AND WATER CONSERVATION — ADMINISTRATION

For use by the department for costs of administration and implementation of soil and water

conservation practices:

.....	\$	1,275,000
		<u>2,550,000</u>

5. CONSERVATION RESERVE PROGRAM (CRP)

a. To encourage and assist farmers in enrolling in and the implementation of the federal conservation reserve program and to work with them to enhance their revegetation efforts to improve water quality and habitat:

.....	\$	500,000
		<u>1,000,000</u>

b. Not more than 10 percent of the moneys appropriated in paragraph "a" may be used for costs of administration and implementation of soil and water conservation practices.

6. SOIL AND WATER CONSERVATION

a. For use by the department in providing for soil and water conservation administration, the conservation of soil and water resources, or the support of soil and water conservation district commissioners:

.....	\$	3,325,000
		<u>6,750,000</u>

b. Not more than 5 percent of the moneys appropriated in paragraph "a" may be allocated for cost sharing to address complaints filed under section 161A.47.

c. Of the moneys appropriated in paragraph "a", 5 percent shall be allocated for financial incentives to establish practices to protect watersheds above publicly owned lakes of the state from soil erosion and sediment as provided in section 161A.73.

d. Not more than 30 percent of a soil and water conservation district's allocation of moneys as financial incentives may be provided for the purpose of establishing management practices to control soil erosion on land that is row cropped, including but not limited to no-till planting, ridge-till planting, contouring, and contour strip-cropping as provided in section 161A.73.

e. The state soil conservation committee established by section 161A.4 may allocate moneys appropriated in paragraph "a" to conduct research and demonstration projects to promote conservation tillage and nonpoint source pollution control practices.

f. The allocation of moneys as financial incentives as provided in section 161A.73 may be used in combination with moneys allocated by the department of natural resources.

g. Not more than 15 percent of the moneys appropriated in paragraph "a" may be used for costs of administration and implementation of soil and water conservation practices.

h. In lieu of moneys appropriated in section 466A.5, not more than ~~\$25,000~~ \$50,000 of the moneys appropriated in paragraph "a" shall be used by the soil conservation division of the department of agriculture and land stewardship to provide administrative support to the watershed improvement review board established in section 466A.3.

7. LOESS HILLS DEVELOPMENT AND CONSERVATION FUND

a. For deposit in the loess hills development and conservation fund created in section 161D.2:

.....	\$	262,500
		<u>600,000</u>

b. (1) Of the amount appropriated in paragraph "a", ~~\$196,875~~ \$450,000 shall be allocated to the fund's hungry canyons account.

(2) Not more than 10 percent of the moneys allocated to the hungry canyons account as provided in subparagraph (1) may be used for administrative costs.

c. (1) Of the amount appropriated in paragraph "a", ~~\$65,625~~ \$150,000 shall be allocated to the fund's loess hills alliance account.

(2) Not more than 10 percent of the moneys allocated to the loess hills alliance account as provided in subparagraph (1) may be used for administrative costs.

Sec. 19. 2013 Iowa Acts, chapter 132, section 48, is amended to read as follows:

SEC. 48. DEPARTMENT OF NATURAL RESOURCES. There is appropriated from the environment first fund created in section 8.57A to the department of natural resources for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

1. KEEPERS OF THE LAND

For statewide coordination of volunteer efforts under the water quality and keepers of the land programs:

..... \$ 50,000
100,000

2. STATE PARKS MAINTENANCE AND OPERATIONS

For regular maintenance and operations of state parks and staff time associated with these activities:

..... \$ 3,180,000
6,135,000

3. GEOGRAPHIC INFORMATION SYSTEM (GIS)

To provide local watershed managers with geographic information system data for their use in developing, monitoring, and displaying results of their watershed work:

..... \$ 97,500
195,000

4. WATER QUALITY MONITORING

For continuing the establishment and operation of water quality monitoring stations:

..... \$ 1,477,500
2,955,000

5. PUBLIC WATER SUPPLY SYSTEM ACCOUNT

For deposit in the public water supply system account of the water quality protection fund created in section 455B.183A:

..... \$ 250,000
500,000

6. REGULATION OF ANIMAL FEEDING OPERATIONS

For the regulation of animal feeding operations, including as provided for in chapters 459 through 459B:

..... \$ 660,000
1,320,000

7. AMBIENT AIR QUALITY

For the abatement, control, and prevention of ambient air pollution in this state, including measures as necessary to assure attainment and maintenance of ambient air quality standards from particulate matter:

..... \$ 212,500
425,000

8. WATER QUANTITY REGULATION

For regulating water quantity from surface and subsurface sources by providing for the allocation and use of water resources, the protection and management of water resources, and the preclusion of conflicts among users of water resources, including as provided in chapter 455B, division III, part 4:

..... \$ 247,500
495,000

9. GEOLOGICAL AND WATER SURVEY

For continuing the operations of the department's geological and water survey including but not limited to providing analysis, data collection, investigative programs, and information for water supply development and protection:

..... \$ 100,000
200,000

10. KEEP IOWA BEAUTIFUL INITIATIVE

For purposes of supporting a keep Iowa beautiful initiative in order to assist communities in developing and implementing beautification and community development plans:

..... \$ 100,000
200,000

10A. FORESTRY HEALTH MANAGEMENT PROGRAMS

For purposes of providing forestry health management programs:

..... \$ 50,000

Sec. 20. 2013 Iowa Acts, chapter 132, section 49, is amended to read as follows:
SEC. 49. REVERSION.

1. Notwithstanding Except as provided in subsection 2, and notwithstanding section 8.33, moneys appropriated for the fiscal year beginning July 1, 2014, in this division of this Act that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available to be used for the purposes designated until the close of the fiscal year beginning July 1, 2015, or until the project for which the appropriation was made is completed, whichever is earlier.

2. Notwithstanding section 8.33, moneys appropriated for the fiscal year beginning July 1, 2014, in this division of this Act to the department of agriculture and land stewardship to provide financial assistance for the establishment of permanent soil and water conservation practices that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for expenditure for the purposes designated until the close of the fiscal year beginning July 1, 2017.

DIVISION VI
ENVIRONMENT FIRST FUND
SPECIAL APPROPRIATION FOR FY 2014-2015

Sec. 21. 2013 Iowa Acts, chapter 132, is amended by adding the following new section:
NEW SECTION. SEC. 64. REAP — IN LIEU OF GENERAL FUND APPROPRIATION. Notwithstanding the amount of the standing appropriation from the general fund of the state to the Iowa resources enhancement and protection fund as provided in section 455A.18, there is appropriated from the environment first fund created in section 8.57A to the Iowa resources enhancement and protection fund, in lieu of the appropriation made in section 455A.18, for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, to be allocated as provided in section 455A.19:
..... \$ 16,000,000

DIVISION VII
SOIL AND WATER CONSERVATION PRACTICES
REVERSION OF APPROPRIATIONS FOR FY 2013-2014

Sec. 22. 2013 Iowa Acts, chapter 132, section 25, is amended to read as follows:
SEC. 25. REVERSION.

1. Notwithstanding Except as provided in subsection 2, and notwithstanding section 8.33, moneys appropriated for the fiscal year beginning July 1, 2013, in this division of this Act that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available to be used for the purposes designated until the close of the succeeding fiscal year or until the project for which the appropriation was made is completed, whichever is earlier.

2. Notwithstanding section 8.33, moneys appropriated for the fiscal year beginning July 1, 2013, in this division of this Act to the department of agriculture and land stewardship to provide financial assistance for the establishment of permanent soil and water conservation practices that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for expenditure for the purposes designated until the close of the fiscal year beginning July 1, 2016.

DIVISION VIII
RELATED STATUTORY CHANGES
DNR — PURCHASE OF RADIOS

Sec. 23. 2011 Iowa Acts, chapter 128, section 19, subsection 1, as amended by 2012 Iowa Acts, chapter 1135, section 15, as amended by 2013 Iowa Acts, chapter 132, section 51, is amended to read as follows:

SEC. 19. USE OF MONEYS — RADIOS.

1. Notwithstanding 2010 Iowa Acts, chapter 1191, section 7, the department of natural resources may use the unappropriated balance remaining in the state fish and game

protection fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011, to purchase mobile radios to meet federal and state requirements for homeland security and public safety. This section applies to those moneys in the fund that are not otherwise used, obligated, or encumbered for payment of health and life insurance premium payments for conservation peace officer retirements for that fiscal year. The department may use such moneys until June 30, ~~2014~~ 2015.

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

DIVISION IX
PERSONNEL SETTLEMENT AGREEMENT PAYMENTS

Sec. 25. PERSONNEL SETTLEMENT AGREEMENT PAYMENTS. As a condition made to any appropriation to the department of agriculture and land stewardship, the department of natural resources, or Iowa state university as provided in this Act, moneys appropriated and any other moneys available for use by that entity under this Act shall not be used for the payment of a personnel settlement agreement between that entity and a state employee that contains a confidentiality provision intended to prevent public disclosure of the agreement or any terms of the agreement.

DIVISION X
RELATED STATUTORY CHANGES
DNR — MANURE MANAGEMENT CERTIFICATION

Sec. 26. 2013 Iowa Acts, chapter 132, section 17, is amended by adding the following new subsection:

NEW SUBSECTION. 2A. Notwithstanding section 8.33, moneys appropriated in subsection 1 that remain unencumbered or unobligated at the close of the fiscal year beginning July 1, 2013, shall not revert but shall remain available for expenditure for the purposes designated until the close of the fiscal year beginning July 1, 2014.

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

DIVISION XI
RELATED STATUTORY CHANGES FOR CODIFICATION IN 2014
WATER QUALITY INITIATIVE — CONFIDENTIALITY

Sec. 28. NEW SECTION. 466B.49 Confidentiality of information.

Any information received, collected, or held under this subchapter is a confidential record, and is exempted from public access as provided in section 22.7, if all of the following apply:

1. The information is received, collected, or held by a nonprofit organization that conducts nutrient management research, including but not limited to conducting evaluations, assessments, or validations.
2. The information identifies any of the following:
 - a. A person who holds a legal interest in agricultural land or who has previously held a legal interest in agricultural land.
 - b. A person who is involved or who has previously been involved in managing the agricultural land or producing crops or livestock on the agricultural land.
 - c. The identifiable location of the agricultural land.

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

DIVISION XII
RECREATIONAL LAKE AND WATER QUALITY DISTRICTS

Sec. 30. NEW SECTION. 357E.15 Exemption from taxation — refunds.

1. The property and facilities of a district shall not be taxable in any manner by the state or any of its political subdivisions.

2. A district is a tax-certifying body for purposes of section 423.4, subsection 1.

Sec. 31. Section 427.1, subsection 2, Code 2014, is amended to read as follows:

2. *Municipal and military property.* The property of a county, township, city, school corporation, levee district, drainage district, district organized under chapter 357E, or the Iowa national guard, when devoted to public use and not held for pecuniary profit, except property of a municipally owned electric utility held under joint ownership and property of an electric power facility financed under chapter 28F or 476A that shall be subject to taxation under chapter 437A and facilities of a municipal utility that are used for the provision of local exchange services pursuant to chapter 476, but only to the extent such facilities are used to provide such services, which shall be subject to taxation under chapter 433, except that section 433.11 shall not apply. The exemption for property owned by a city or county also applies to property which is operated by a city or county as a library, art gallery or museum, conservatory, botanical garden or display, observatory or science museum, or as a location for holding athletic contests, sports or entertainment events, expositions, meetings or conventions, or leased from the city or county for any such purposes, or leased from the city or county by the Iowa national guard or by a federal agency for the benefit of the Iowa national guard when devoted for public use and not for pecuniary profit. Food and beverages may be served at the events or locations without affecting the exemptions, provided the city has approved the serving of food and beverages on the property if the property is owned by the city or the county has approved the serving of food and beverages on the property if the property is owned by the county. The exemption for property owned by a city or county also applies to property which is located at an airport and leased to a fixed base operator providing aeronautical services to the public.

Sec. 32. IMPLEMENTATION OF ACT. Section 25B.7 does not apply to the property tax exemption established in this division of this Act.

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

Sec. 34. RETROACTIVE APPLICABILITY. This division of this Act applies retroactively to January 1, 2014, for property tax assessment years beginning on or after that date.

Sec. 35. RETROACTIVE APPLICABILITY. This division of this Act applies retroactively to January 1, 2014, for sales and use tax paid on or after that date.

DIVISION XIII REPEAL

Sec. 36. REPEAL. 2013 Iowa Acts, chapter 132, section 44, is repealed.

Approved May 30, 2014, with exception noted.

TERRY E. BRANSTAD, *Governor*

Dear Mr. Secretary:

I hereby transmit House File 2458 an Act relating to and making appropriations involving state government entities involved with agriculture, natural resources, and environmental protection, providing for taxable property, making related statutory changes, and including effective date and retroactive applicability provisions.

House File 2458 is approved on this date with the following exception, which I hereby disapprove.

I am unable to approve the designated portion of the item designated as Section 11, amending the 2013 Iowa Acts, chapter 132, section 38, subsection 3. This item permits the Department of Natural Resources to spend the remaining balance of the Fish and Game Protection Fund on salary adjustments. This item is unnecessary as the purpose of this fund is to support fish and wildlife activities.

For the above reasons, I respectfully disapprove the designated item in accordance with Amendment IV of the Amendments of 1968 to the Constitution of the State of Iowa. All other items in House File 2458 are hereby approved as of this date.

Sincerely,
TERRY E. BRANSTAD, Governor

CHAPTER 1140
APPROPRIATIONS — HUMAN SERVICES
H.F. 2463

AN ACT relating to appropriations for health and human services and veterans and including other related provisions and appropriations, extending the duration of county mental health and disabilities services fund per capita levy provisions, and including effective date and retroactive and other applicability date provisions.

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

DIVISION I
DEPARTMENT ON AGING

Section 1. 2013 Iowa Acts, chapter 138, section 131, is amended to read as follows:

SEC. 131. DEPARTMENT ON AGING. There is appropriated from the general fund of the state to the department on aging for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For aging programs for the department on aging and area agencies on aging to provide citizens of Iowa who are 60 years of age and older with case management for frail elders, Iowa’s aging and disabilities resource center, and other services which may include but are not limited to adult day services, respite care, chore services, information and assistance, and material aid, for information and options counseling for persons with disabilities who are 18 years of age or older, and for salaries, support, administration, maintenance, and miscellaneous purposes, and for not more than the following full-time equivalent positions:

.....	\$	5,300,190
.....		<u>11,419,732</u>
.....	FTEs	28.00
.....		<u>31.00</u>

1. Funds appropriated in this section may be used to supplement federal funds under federal regulations. To receive funds appropriated in this section, a local area agency on aging shall match the funds with moneys from other sources according to rules adopted by the department. Funds appropriated in this section may be used for elderly services not specifically enumerated in this section only if approved by an area agency on aging for provision of the service within the area.

2. Of the funds appropriated in this section, ~~\$139,973~~ \$279,946 is transferred to the economic development authority for the Iowa commission on volunteer services to be used for the retired and senior volunteer program.

3. a. The department on aging shall establish and enforce procedures relating to expenditure of state and federal funds by area agencies on aging that require compliance with both state and federal laws, rules, and regulations, including but not limited to all of the following:

(1) Requiring that expenditures are incurred only for goods or services received or performed prior to the end of the fiscal period designated for use of the funds.

(2) Prohibiting prepayment for goods or services not received or performed prior to the end of the fiscal period designated for use of the funds.

(3) Prohibiting the prepayment for goods or services not defined specifically by good or service, time period, or recipient.

(4) Prohibiting the establishment of accounts from which future goods or services which are not defined specifically by good or service, time period, or recipient, may be purchased.

b. The procedures shall provide that if any funds are expended in a manner that is not in compliance with the procedures and applicable federal and state laws, rules, and regulations, and are subsequently subject to repayment, the area agency on aging expending such funds in contravention of such procedures, laws, rules and regulations, not the state, shall be liable for such repayment.

4. Of the funds appropriated in this section, ~~\$125,000~~ \$250,000 shall be used to fund ~~services to meet the unmet needs of older individuals as identified in the annual compilation of unmet service units by the area agencies on aging through Iowa's aging and disability resource center network.~~

5. Of the funds appropriated in this section, ~~\$300,000~~ \$600,000 shall be used to fund home and community-based services through the area agencies on aging that enable older individuals to avoid more costly utilization of residential or institutional services and remain in their own homes.

6. Of the funds appropriated in this ~~subsection~~ section, ~~\$10,000~~ \$20,000 shall be used for ~~implementation~~ continuation of a guardianship and conservatorship monitoring and assistance pilot project as specified in this 2013 Act.

7. Of the funds appropriated in this section, \$813,666 shall be used for the purposes of chapter 231E and section 231.56A, of which \$288,666 shall be used to fund the initial reestablishment of the office of substitute decision maker pursuant to chapter 231E, and the remainder shall be distributed equally to the area agencies on aging to administer the prevention of elder abuse, neglect, and exploitation program pursuant to section 231.56A, in accordance with the requirements of the federal Older Americans Act of 1965, 42 U.S.C. §3001 et seq., as amended.

8. The department on aging shall analyze the meal programs coordinated through the area agencies on aging and shall submit its findings by December 15, 2014, to the persons designated in this Act for submission of reports.

DIVISION II
OFFICE OF LONG-TERM CARE OMBUDSMAN

Sec. 2. 2013 Iowa Acts, chapter 138, section 132, is amended to read as follows:

SEC. 132. OFFICE OF LONG-TERM CARE ~~RESIDENT'S~~ ADVOCATE OMBUDSMAN. There is appropriated from the general fund of the state to the office of long-term care ~~resident's advocate ombudsman~~ for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

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

.....	\$	510,854
.....		<u>929,315</u>
.....	FTEs	13.00
.....		<u>12.00</u>

2. Of the funds appropriated in this section, ~~\$105,000~~ \$210,000 shall be used to provide two local long-term care ~~resident's advocates~~ ombudsmen to administer the certified

volunteer long-term care resident's advocates ombudsman program pursuant to section 231.45, including operational certification and training costs.

3. Of the funds appropriated in this section, \$107,608 shall be used to provide a discharge specialist to assist residents and tenants with voluntary and involuntary discharges and evictions from health care facilities, elder group homes, and assisted living programs.

DIVISION III
DEPARTMENT OF PUBLIC HEALTH

Sec. 3. 2013 Iowa Acts, chapter 138, section 133, is amended to read as follows:

SEC. 133. DEPARTMENT OF PUBLIC HEALTH. There is appropriated from the general fund of the state to the department of public health for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

1. ADDICTIVE DISORDERS

For reducing the prevalence of use of tobacco, alcohol, and other drugs, and treating individuals affected by addictive behaviors, including gambling, and for not more than the following full-time equivalent positions:

.....	\$	<u>13,581,845</u>
.....		<u>27,263,690</u>
.....	FTEs	<u>13.00</u>
		<u>10.00</u>

a. (1) Of the funds appropriated in this subsection, ~~\$2,574,181~~ \$5,173,361 shall be used for the tobacco use prevention and control initiative, including efforts at the state and local levels, as provided in chapter 142A. The commission on tobacco use prevention and control established pursuant to section 142A.3 shall advise the director of public health in prioritizing funding needs and the allocation of moneys appropriated for the programs and activities of the initiative under this subparagraph (1) and shall make recommendations to the director in the development of budget requests relating to the initiative.

(2) ~~Of the funds allocated in this paragraph "a", \$37,500 shall be used to develop a social media structure to engage youth and prevent youth initiation of tobacco use. Of the amount allocated in this subparagraph (2), \$12,500~~ \$25,000 shall be used for a youth summit.

(3) Of the funds allocated in this paragraph "a", ~~\$100,000~~ \$200,000 shall be used to increase the efficacy of local tobacco control efforts by community partnerships, including through professional development, regional trainings and round table planning efforts, and a training opportunity involving all community partnerships.

(4) Of the funds allocated in this paragraph "a", ~~\$600,000~~ \$1,950,000 shall be used to promote smoking cessation and to reduce the number of tobacco users in the state by offering nicotine replacement therapy to uninsured and underinsured Iowans.

(5) (a) Of the funds allocated in this paragraph "a", ~~\$226,534~~ \$453,067 is transferred to the alcoholic beverages division of the department of commerce for enforcement of tobacco laws, regulations, and ordinances and to engage in tobacco control activities approved by the division of tobacco use prevention and control as specified in the memorandum of understanding entered into between the divisions.

(b) For the fiscal year beginning July 1, 2014, and ending June 30, 2015, the terms of the memorandum of understanding, entered into between the division of tobacco use prevention and control of the department of public health and the alcoholic beverages division of the department of commerce, governing compliance checks conducted to ensure licensed retail tobacco outlet conformity with tobacco laws, regulations, and ordinances relating to persons under eighteen years of age, shall continue to restrict the number of such checks to one check per retail outlet, and one additional check for any retail outlet found to be in violation during the first check.

b. Of the funds appropriated in this subsection, ~~\$11,007,665~~ \$22,015,329 shall be used for problem gambling and substance-related disorder prevention, treatment, and recovery services, including a 24-hour helpline, public information resources, professional training, and program evaluation.

(1) Of the funds allocated in this paragraph “b”, ~~\$9,451,858~~ \$18,903,715 shall be used for substance-related disorder prevention and treatment.

(a) Of the funds allocated in this subparagraph (1), ~~\$449,650~~ \$899,300 shall be used for the public purpose of a grant program to provide substance-related disorder prevention programming for children.

(i) Of the funds allocated in this subparagraph division (a), ~~\$213,770~~ \$427,539 shall be used for grant funding for organizations that provide programming for children by utilizing mentors. Programs approved for such grants shall be certified or will be certified within six months of receiving the grant award by the Iowa commission on volunteer services as utilizing the standards for effective practice for mentoring programs.

(ii) Of the funds allocated in this subparagraph division (a), ~~\$213,420~~ \$426,839 shall be used for grant funding for organizations that provide programming that includes youth development and leadership. The programs shall also be recognized as being programs that are scientifically based with evidence of their effectiveness in reducing substance-related disorders in children.

(iii) The department of public health shall utilize a request for proposals process to implement the grant program.

(iv) All grant recipients shall participate in a program evaluation as a requirement for receiving grant funds.

(v) Of the funds allocated in this subparagraph division (a), up to ~~\$22,461~~ \$44,922 may be used to administer substance-related disorder prevention grants and for program evaluations.

(b) Of the funds allocated in this subparagraph (1), ~~\$136,302~~ \$272,603 shall be used for culturally competent substance-related disorder treatment pilot projects.

(i) The department shall utilize the amount allocated in this subparagraph division (b) for at least three pilot projects to provide culturally competent substance-related disorder treatment in various areas of the state. Each pilot project shall target a particular ethnic minority population. The populations targeted shall include but are not limited to African American, Asian, and Latino.

(ii) The pilot project requirements shall provide for documentation or other means to ensure access to the cultural competence approach used by a pilot project so that such approach can be replicated and improved upon in successor programs.

(2) Of the funds allocated in this paragraph “b”, up to ~~\$1,555,807~~ \$3,111,614 may be used for problem gambling prevention, treatment, and recovery services.

(a) Of the funds allocated in this subparagraph (2), ~~\$1,286,881~~ \$2,573,762 shall be used for problem gambling prevention and treatment.

(b) Of the funds allocated in this subparagraph (2), up to ~~\$218,926~~ \$437,852 may be used for a 24-hour helpline, public information resources, professional training, and program evaluation.

(c) Of the funds allocated in this subparagraph (2), up to ~~\$50,000~~ \$100,000 may be used for the licensing of problem gambling treatment programs.

(3) It is the intent of the general assembly that from the moneys allocated in this paragraph “b”, persons with a dual diagnosis of substance-related disorder and gambling addiction shall be given priority in treatment services.

c. Notwithstanding any provision of law to the contrary, to standardize the availability, delivery, cost of delivery, and accountability of problem gambling and substance-related disorder treatment services statewide, the department shall continue implementation of a process to create a system for delivery of treatment services in accordance with the requirements specified in 2008 Iowa Acts, chapter 1187, section 3, subsection 4. To ensure the system provides a continuum of treatment services that best meets the needs of Iowans, the problem gambling and substance-related disorder treatment services in any area may be provided either by a single agency or by separate agencies submitting a joint proposal.

(1) The system for delivery of substance-related disorder and problem gambling treatment shall include problem gambling prevention.

(2) The system for delivery of substance-related disorder and problem gambling treatment shall include substance-related disorder prevention by July 1, 2015.

(3) Of the funds allocated in paragraph “b”, the department may use up to ~~\$50,000~~ \$100,000 for administrative costs to continue developing and implementing the process in accordance with this paragraph “c”.

d. The requirement of section 123.53, subsection 5, is met by the appropriations and allocations made in this 2014 Act for purposes of substance-related disorder treatment and addictive disorders for the fiscal year beginning July 1, 2014.

e. The department of public health shall work with all other departments that fund substance-related disorder prevention and treatment services and all such departments shall, to the extent necessary, collectively meet the state maintenance of effort requirements for expenditures for substance-related disorder services as required under the federal substance-related disorder prevention and treatment block grant.

f. The department of public health shall engage stakeholders to review reimbursement provisions applicable to substance-related disorder providers. The issues considered shall include but not be limited to the adequacy of the reimbursement provisions, whether it is appropriate to rebase reimbursement, equity of the reimbursement provisions as compared to the reimbursement methodologies used for providers of similar behavioral health services, and the effect of health coverage expansion through the Iowa health and wellness plan on such providers. The department shall report its findings and recommendations to the general assembly on or before December 15, 2014.

2. HEALTHY CHILDREN AND FAMILIES

For promoting the optimum health status for children, adolescents from birth through 21 years of age, and families, and for not more than the following full-time equivalent positions:

.....	\$	1,826,780
		<u>4,046,602</u>
.....	FTEs	14.00
		<u>12.00</u>

a. Of the funds appropriated in this subsection, not more than ~~\$367,421~~ \$734,841 shall be used for the healthy opportunities for parents to experience success (HOPES)-healthy families Iowa (HFI) program established pursuant to section 135.106. The funding shall be distributed to renew the grants that were provided to the grantees that operated the program during the fiscal year ending June 30, 2014.

b. In order to implement the legislative intent stated in sections 135.106 and 256I.9, that priority for home visitation program funding be given to programs using evidence-based or promising models for home visitation, it is the intent of the general assembly to phase in the funding priority in accordance with 2012 Iowa Acts, chapter 1133, section 2, subsection 2, paragraph 0b.

c. Of the funds appropriated in this subsection, ~~\$663,944~~ \$1,627,887 shall be used to continue the department’s initiative to provide for adequate developmental surveillance and screening during a child’s first five years statewide. The funds shall be used first to fully fund the current sites to ensure that the sites are fully operational, with the remaining funds to be used for expansion to additional sites. The full implementation and expansion shall include enhancing the scope of the program through collaboration with the child health specialty clinics to promote healthy child development through early identification and response to both biomedical and social determinants of healthy development; by developing child health metrics to inform practice, document long-term health impacts and savings, and provide for continuous improvement through training, education, and evaluation; and by providing for practitioner consultation particularly for children with behavioral conditions and needs. The department of public health shall also collaborate with the Iowa Medicaid enterprise and the child health specialty clinics to integrate the activities of the first five initiative into the establishment of patient-centered medical homes, community utilities, accountable care organizations, and other integrated care models developed to improve health quality and population health while reducing health care costs. To the maximum extent possible, funding allocated in this paragraph shall be utilized as matching funds for medical assistance program reimbursement.

d. Of the funds appropriated in this subsection, ~~\$15,799~~ \$74,640 shall be distributed to a statewide dental carrier to provide funds to continue the donated dental services program

patterned after the projects developed by the lifeline network to provide dental services to indigent elderly and disabled individuals.

e. Of the funds appropriated in this subsection, ~~\$55,998~~ \$111,995 shall be used for childhood obesity prevention.

f. Of the funds appropriated in this subsection, ~~\$81,384~~ \$162,768 shall be used to provide audiological services and hearing aids for children. The department may enter into a contract to administer this paragraph.

g. Of the funds appropriated in this subsection, ~~\$12,500~~ \$25,000 is transferred to the university of Iowa college of dentistry for provision of primary dental services to children. State funds shall be matched on a dollar-for-dollar basis. The university of Iowa college of dentistry shall coordinate efforts with the department of public health, bureau of oral and health delivery systems, to provide dental care to underserved populations throughout the state.

h. Of the funds appropriated in this subsection, ~~\$25,000~~ \$50,000 shall be used to address youth suicide prevention.

i. The university of Iowa college of dentistry shall develop and submit a proposal by December 15, 2014, to the individuals identified in this Act for submission of reports and to the chairpersons and ranking members of the joint appropriations subcommittee on education to offer a residency program in geriatric dentistry that prepares dentists with the specific skills needed to treat geriatric patients and provides incentives for the participants to remain in the state to practice dentistry upon completion of the program. The proposal shall include at a minimum, the curriculum to be utilized, the number of residency positions to be made available, the incentives for participants to practice dentistry in the state upon completion of the residency, the projected cost of the program, and any potential funding sources.

j. In preparation for the completion of the youth and young adult suicide prevention program (Y-YASP) project funded through the federal Garrett Lee Smith youth suicide prevention grant awarded to the department of public health, the department of public health and the department of education shall submit recommendations by December 15, 2014, to the governor and the general assembly regarding options for continuing the foundation established by the project beyond the project's completion.

k. Of the funds appropriated in this subsection, ~~\$50,000~~ shall be used to support the Iowa effort to address the survey of children who experience adverse childhood experiences known as ACEs.

3. CHRONIC CONDITIONS

For serving individuals identified as having chronic conditions or special health care needs, and for not more than the following full-time equivalent positions:

.....	\$	2,540,346
		<u>5,155,692</u>
.....	FTEs	6.00
		<u>5.00</u>

a. Of the funds appropriated in this subsection, ~~\$79,966~~ \$159,932 shall be used for grants to individual patients who have phenylketonuria (PKU) to assist with the costs of necessary special foods.

b. Of the funds appropriated in this subsection, ~~\$445,822~~ \$891,644 shall be used for the brain injury services program pursuant to section 135.22B, including for continuation of the contracts for resource facilitator services in accordance with section 135.22B, subsection 9, and to enhance brain injury training and recruitment of service providers on a statewide basis. Of the amount allocated in this paragraph, ~~\$47,500~~ \$95,000 shall be used to fund one full-time equivalent position to serve as the state brain injury ~~service~~ services program manager.

c. Of the funds appropriated in this subsection, ~~\$273,991~~ \$547,982 shall be used as additional funding to leverage federal funding through the federal Ryan White Care Act, Tit. II, AIDS drug assistance program supplemental drug treatment grants.

d. Of the funds appropriated in this subsection, ~~\$49,912~~ \$149,823 shall be used for the public purpose of continuing to contract with an existing national-affiliated organization to provide education, client-centered programs, and client and family support for people living

with epilepsy and their families. The amount allocated in this paragraph in excess of \$100,000 shall be matched dollar-for-dollar by the organization specified.

e. Of the funds appropriated in this subsection, ~~\$392,557~~ \$785,114 shall be used for child health specialty clinics.

f. Of the funds appropriated in this subsection, ~~\$200,000~~ \$400,000 shall be used by the regional autism assistance program established pursuant to section 256.35, and administered by the child health specialty clinic located at the university of Iowa hospitals and clinics. The funds shall be used to enhance interagency collaboration and coordination of educational, medical, and other human services for persons with autism, their families, and providers of services, including delivering regionalized services of care coordination, family navigation, and integration of services through the statewide system of regional child health specialty clinics and fulfilling other requirements as specified in chapter 225D, ~~creating the autism support program, as enacted in this Act.~~ The university of Iowa shall not receive funds allocated under this paragraph for indirect costs associated with the regional autism assistance program.

g. Of the funds appropriated in this subsection, ~~\$285,497~~ \$570,993 shall be used for the comprehensive cancer control program to reduce the burden of cancer in Iowa through prevention, early detection, effective treatment, and ensuring quality of life. Of the funds allocated in this lettered paragraph, ~~\$75,000~~ \$150,000 shall be used to support a melanoma research symposium, a melanoma biorepository and registry, basic and translational melanoma research, and clinical trials.

h. Of the funds appropriated in this subsection, ~~\$63,225~~ \$126,450 shall be used for cervical and colon cancer screening, and ~~\$250,000~~ \$500,000 shall be used to enhance the capacity of the cervical cancer screening program to include provision of recommended prevention and early detection measures to a broader range of low-income women.

i. Of the funds appropriated in this subsection, ~~\$263,348~~ \$526,695 shall be used for the center for congenital and inherited disorders.

j. Of the funds appropriated in this subsection, ~~\$64,706~~ \$129,411 shall be used for the prescription drug donation repository program created in chapter 135M.

k. Of the funds appropriated in this subsection, ~~\$107,632~~ \$215,263 shall be used for the costs of the medical home system advisory council established pursuant to section 135.159 including incorporation of the development and implementation of the prevention and chronic care management state initiative.

l. Of the funds appropriated in this subsection, \$25,000 shall be used for implementation of chapter 124D, the medical cannabidiol Act, or other provision authorizing the compassionate medical use of cannabidiol, if enacted by the 2014 regular session of the eighty-fifth general assembly. If no such enactment occurs, the funding allocated by this lettered paragraph shall be transferred to the allocation made in this 2014 Act to implement reductions in the waiting lists of all medical assistance home and community-based services waivers to be used as specified in that allocation.

4. COMMUNITY CAPACITY

For strengthening the health care delivery system at the local level, and for not more than the following full-time equivalent positions:

.....	\$	4,281,309
		<u>8,737,910</u>
.....	FTEs	<u>18.25</u>
		<u>11.00</u>

a. Of the funds appropriated in this subsection, ~~\$49,707~~ \$99,414 is allocated for continuation of the child vision screening program implemented through the university of Iowa hospitals and clinics in collaboration with early childhood Iowa areas. The program shall submit a report to the individuals identified in this Act for submission of reports regarding the use of funds allocated under this paragraph "a". The report shall include the objectives and results for the program year including the target population and how the funds allocated assisted the program in meeting the objectives; the number, age, and location within the state of individuals served; the type of services provided to the individuals served; the distribution of funds based on service provided; and the continuing needs of the program.

b. Of the funds appropriated in this subsection, ~~\$55,328~~ \$110,656 is allocated for continuation of an initiative implemented at the university of Iowa and ~~\$49,952~~ \$99,904 is allocated for continuation of an initiative at the state mental health institute at Cherokee to expand and improve the workforce engaged in mental health treatment and services. The initiatives shall receive input from the university of Iowa, the department of human services, the department of public health, and the mental health and disability services commission to address the focus of the initiatives.

c. Of the funds appropriated in this subsection, ~~\$582,314~~ \$1,164,628 shall be used for essential public health services that promote healthy aging throughout the lifespan, contracted through a formula for local boards of health, to enhance health promotion and disease prevention services.

d. Of the funds appropriated in this section, ~~\$49,643~~ \$99,286 shall be deposited in the governmental public health system fund created in section 135A.8 to be used for the purposes of the fund.

e. Of the funds appropriated in this subsection, ~~\$52,724~~ \$105,448 shall be used to continue to address the shortage of mental health professionals in the state.

f. Of the funds appropriated in this subsection, ~~\$25,000~~ \$50,000 shall be used for a grant to a statewide association of psychologists that is affiliated with the American psychological association to be used for continuation of a program to rotate intern psychologists in placements in urban and rural mental health professional shortage areas, as defined in section 135.180.

g. Of the funds appropriated in this subsection, the following amounts shall be allocated to the Iowa collaborative safety net provider network established pursuant to section 135.153 to be used for the purposes designated. The following amounts allocated under this lettered paragraph shall be distributed to the specified provider and shall not be reduced for administrative or other costs prior to distribution:

(1) For distribution to the Iowa primary care association for statewide coordination of the Iowa collaborative safety net provider network:

.....	\$	72,893
		<u>145,785</u>

(2) For distribution to the Iowa primary care association to be used to continue a training program for sexual assault response team (SART) members, including representatives of law enforcement, victim advocates, prosecutors, and certified medical personnel:

.....	\$	25,000
		<u>50,000</u>

(3) For distribution to federally qualified health centers for necessary infrastructure, statewide coordination, provider recruitment, service delivery, and provision of assistance to patients in securing a medical home inclusive of oral health care:

.....	\$	37,500
		<u>75,000</u>

(4) For distribution to the local boards of health that provide direct services for pilot programs in three counties to assist patients in securing a medical home inclusive of oral health care:

.....	\$	38,577
		<u>77,153</u>

(5) For distribution to maternal and child health centers for pilot programs in three service areas to assist patients in securing a medical home inclusive of oral health care:

.....	\$	47,563
		<u>95,126</u>

(6) For distribution to free clinics for necessary infrastructure, statewide coordination, provider recruitment, service delivery, and provision of assistance to patients in securing a medical home inclusive of oral health care:

.....	\$	174,161
		<u>348,322</u>

(7) For distribution to rural health clinics for necessary infrastructure, statewide coordination, provider recruitment, service delivery, and provision of assistance to patients in securing a medical home inclusive of oral health care:

.....	\$	70,772
		<u>141,544</u>

(8) For continuation of the safety net provider patient access to a specialty health care initiative as described in 2007 Iowa Acts, chapter 218, section 109:

.....	\$	189,237
		<u>378,474</u>

(9) For continuation of the pharmaceutical infrastructure for safety net providers as described in 2007 Iowa Acts, chapter 218, section 108:

.....	\$	206,708
		<u>413,415</u>

The Iowa collaborative safety net provider network may continue to distribute funds allocated pursuant to this lettered paragraph through existing contracts or renewal of existing contracts.

~~The Iowa collaborative safety net provider network may continue to distribute funds allocated pursuant to this lettered paragraph through existing contracts or renewal of existing contracts.~~

h. Of the funds appropriated in this subsection, ~~\$87,950~~ \$213,400 shall be used for continuation of the work of the direct care worker advisory council established pursuant to 2008 Iowa Acts, chapter 1188, section 69, in implementing the recommendations in the final report submitted by the advisory council to the governor and the general assembly in March 2012.

i. (1) Of the funds appropriated in this subsection, ~~\$89,438~~ \$216,375 shall be used for allocation to an independent statewide direct care worker organization under continuation of the contract in effect during the fiscal year ending June 30, ~~2013~~ 2014, with terms determined by the director of public health relating to education, outreach, leadership development, mentoring, and other initiatives intended to enhance the recruitment and retention of direct care workers in health care and long-term care settings.

(2) Of the funds appropriated in this subsection, ~~\$37,500~~ \$75,000 shall be used to provide scholarships or other forms of subsidization for direct care worker educational conferences, training, or outreach activities.

j. Of the funds appropriated in this subsection, the department may use up to ~~\$29,088~~ \$58,175 for up to one full-time equivalent position to administer the volunteer health care provider program pursuant to section 135.24.

k. Of the funds appropriated in this subsection, ~~\$24,854~~ \$50,000 shall be used for a matching dental education loan repayment program to be allocated to a dental nonprofit health service corporation to develop the criteria and implement the loan repayment program.

l. Of the funds appropriated in this subsection, ~~\$52,912~~ \$105,823 is transferred to the college student aid commission for deposit in the rural Iowa primary care trust fund created in section 261.113 to be used for the purposes of the fund.

m. Of the funds appropriated in this subsection, ~~\$75,000~~ \$250,000 shall be used for the purposes of the Iowa donor registry as specified in section 142C.18.

n. Of the funds appropriated in this subsection, ~~\$50,000~~ \$100,000 shall be used for continuation of a grant to a nationally affiliated volunteer eye organization that has an established program for children and adults and that is solely dedicated to preserving sight and preventing blindness through education, nationally certified vision screening and training, and community and patient service programs. The organization shall submit a report to the individuals identified in this Act for submission of reports regarding the use of funds allocated under this paragraph "n". The report shall include the objectives and results for the program year including the target population and how the funds allocated assisted the program in meeting the objectives; the number, age, and location within the state of individuals served; the type of services provided to the individuals served; the distribution of funds based on services provided; and the continuing needs of the program.

o. Of the funds appropriated in this subsection, ~~\$12,500~~ \$25,000 shall be used for the ~~establishment~~ continuation of a wellness council under the direction of the director of public health to increase support for wellness activities in the state.

p. (1) Of the funds appropriated in this section, ~~\$579,075~~ \$1,158,150 is allocated to the Iowa collaborative safety net provider network established pursuant to section 135.153

to be used for the continued development and implementation of a statewide regionally based network to provide an integrated approach to health care delivery through care coordination that supports primary care providers and links patients with community resources necessary to empower patients in addressing biomedical and social determinants of health to improve health outcomes. The Iowa collaborative safety net provider network shall work in conjunction with the department of human services to align the integrated network with the health care delivery system model developed under the state innovation models initiative grant. The Iowa collaborative safety net provider network shall submit a progress report to the individuals designated in this Act for submission of reports by December 31, 2014, including progress in developing and implementing the network, how the funds were distributed and used in developing and implementing the network, and the remaining needs in developing and implementing the network.

(2) The department of human services shall work with the Iowa collaborative safety net provider network and the Iowa primary care association to develop a long-term sustainability plan for the statewide regionally based network to provide the integrated approach to health care delivery as described in this lettered paragraph. The department shall pursue any appropriate payment mechanisms available such as a Medicaid program state plan amendment, Medicaid program waiver, state innovation model funding, or other funding through the centers for Medicare and Medicaid services of the United States department of health and human services to provide options for long-term sustainability by incorporating funding of the network into any such appropriate payment mechanism.

q. Of the funds appropriated in this subsection, ~~\$1,000,000~~ \$2,000,000 shall be deposited in the medical residency training account created in section 135.175, subsection 5, paragraph “a”, and is appropriated from the account to the department of public health to be used for the purposes of the medical residency training state matching grants program as specified in section 135.176. However, notwithstanding any provision to the contrary in section 135.176, priority in the awarding of grants shall be given to sponsors that propose preference in the use of the grant funds for psychiatric residency positions and family practice residency positions.

r. Of the funds appropriated in this section, ~~\$25,000~~ \$50,000 shall be distributed to a statewide nonprofit organization to be used for the public purpose of supporting a partnership between medical providers and parents through community health centers to promote reading and encourage literacy skills so children enter school prepared for success in reading.

5. HEALTHY AGING

To provide public health services that reduce risks and invest in promoting and protecting good health over the course of a lifetime with a priority given to older Iowans and vulnerable populations:

.....	\$	3,648,571
		<u>7,297,142</u>

6. ENVIRONMENTAL HAZARDS

For reducing the public’s exposure to hazards in the environment, primarily chemical hazards, and for not more than the following full-time equivalent positions:

.....	\$	401,935
		<u>803,870</u>
.....	FTEs	4.00

Of the funds appropriated in this subsection, ~~\$268,875~~ \$537,750 shall be used for childhood lead poisoning provisions.

7. INFECTIOUS DISEASES

For reducing the incidence and prevalence of communicable diseases, and for not more than the following full-time equivalent positions:

.....	\$	667,578
		<u>1,335,155</u>
.....	FTEs	4.00

8. PUBLIC PROTECTION

For protecting the health and safety of the public through establishing standards and

* Item veto; see message at end of the Act

enforcing regulations, and for not more than the following full-time equivalent positions:

.....	\$	1,639,386
		<u>3,287,127</u>
.....	FTEs	131.00

a. Of the funds appropriated in this subsection, not more than ~~\$227,350~~ \$454,700 shall be credited to the emergency medical services fund created in section 135.25. Moneys in the emergency medical services fund are appropriated to the department to be used for the purposes of the fund.

b. Of the funds appropriated in this subsection, ~~\$101,516~~ \$203,032 shall be used for sexual violence prevention programming through a statewide organization representing programs serving victims of sexual violence through the department’s sexual violence prevention program. The amount allocated in this lettered paragraph shall not be used to supplant funding administered for other sexual violence prevention or victims assistance programs.

c. Of the funds appropriated in this subsection, ~~\$299,376~~ \$598,751 shall be used for the state poison control center. At such time as the department of human services receives approval from the centers for Medicare and Medicaid services of the United States department of health and human services to implement a new health services initiative under the federal Children’s Health Insurance Program Reauthorization Act of 2009, Pub. L. No. 111-3, to provide funding for the state poison control center as directed in this 2014 Act, and notifies the department of public health, the department of public health shall transfer from the allocation made in this paragraph “c”, an amount sufficient to provide the state matching funds necessary to draw down the maximum federal matching funds available for that purpose.

9. RESOURCE MANAGEMENT

For establishing and sustaining the overall ability of the department to deliver services to the public, and for not more than the following full-time equivalent positions:

.....	\$	402,027
		<u>855,072</u>
.....	FTEs	5.00
		<u>4.00</u>

The university of Iowa hospitals and clinics under the control of the state board of regents shall not receive indirect costs from the funds appropriated in this section. The university of Iowa hospitals and clinics billings to the department shall be on at least a quarterly basis.

DIVISION IV
VETERANS

Sec. 4. 2013 Iowa Acts, chapter 138, section 134, subsection 1, is amended to read as follows:

1. DEPARTMENT OF VETERANS AFFAIRS ADMINISTRATION

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

.....	\$	546,754
		<u>1,095,951</u>
.....	FTEs	13.00

IOWA VETERANS HOME

Sec. 5. 2013 Iowa Acts, chapter 138, section 134, subsection 2, unnumbered paragraph 1, is amended to read as follows:

For salaries, support, maintenance, and miscellaneous purposes:

.....	\$	3,762,857
		<u>7,594,996</u>

*Sec. 6. 2013 Iowa Acts, chapter 138, section 134, subsection 2, is amended by adding the following new paragraph:

NEW PARAGRAPH. e. The Iowa veterans home expenditure report shall be submitted monthly to the legislative services agency.*

Sec. 7. 2013 Iowa Acts, chapter 138, section 134, subsection 3, is amended to read as follows:

3. HOME OWNERSHIP ASSISTANCE PROGRAM

For transfer to the Iowa finance authority for the continuation of the home ownership assistance program for persons who are or were eligible members of the armed forces of the United States, pursuant to section 16.54:

.....	\$	800,000
		<u>2,500,000</u>

Sec. 8. 2013 Iowa Acts, chapter 138, section 135, is amended to read as follows:

SEC. 135. LIMITATION OF COUNTY COMMISSIONS OF VETERAN AFFAIRS FUND STANDING APPROPRIATIONS. Notwithstanding the standing appropriation in the following designated section for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the amounts amount appropriated from the general fund of the state pursuant to that section for the following designated purposes shall not exceed the following amount:

For the county commissions of veteran affairs fund under section 35A.16:

.....	\$	495,000
		<u>990,000</u>

DIVISION V
DEPARTMENT OF HUMAN SERVICES

Sec. 9. 2013 Iowa Acts, chapter 138, section 136, is amended to read as follows:

SEC. 136. TEMPORARY ASSISTANCE FOR NEEDY FAMILIES BLOCK GRANT. There is appropriated from the fund created in section 8.41 to the department of human services for the fiscal year beginning July 1, 2014, and ending June 30, 2015, from moneys received under the federal temporary assistance for needy families (TANF) block grant pursuant to the federal Personal Responsibility and Work Opportunity Reconciliation Act of 1996, Pub. L. No. 104-193, and successor legislation, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

1. To be credited to the family investment program account and used for assistance under the family investment program under chapter 239B:

.....	\$	9,058,474
		<u>9,879,488</u>

2. To be credited to the family investment program account and used for the job opportunities and basic skills (JOBS) program and implementing family investment agreements in accordance with chapter 239B:

.....	\$	5,933,220
		<u>11,091,911</u>

3. To be used for the family development and self-sufficiency grant program in accordance with section 216A.107:

.....	\$	1,449,490
		<u>2,898,980</u>

Notwithstanding section 8.33, moneys appropriated in this subsection that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for expenditure for the purposes designated until the close of the succeeding fiscal year. However, unless such moneys are encumbered or obligated on or before September 30, 2015, the moneys shall revert.

4. For field operations:

.....	\$	15,648,116
-------	----	------------

* Item veto; see message at end of the Act

31,296,232

5. For general administration:
 \$ 1,872,000
3,744,000

6. For state child care assistance:
 \$ 12,866,344
35,047,110

a. The Of the funds appropriated in this subsection are, \$26,347,110 is transferred to the child care and development block grant appropriation made by the Eighty-fifth General Assembly, 2013 Session, in 2013 Iowa Acts, chapter 136, section 14 for the federal fiscal year beginning October 1, 2014, and ending September 30, 2015. Of this amount, \$100,000 \$200,000 shall be used for provision of educational opportunities to registered child care home providers in order to improve services and programs offered by this category of providers and to increase the number of providers. The department may contract with institutions of higher education or child care resource and referral centers to provide the educational opportunities. Allowable administrative costs under the contracts shall not exceed 5 percent. The application for a grant shall not exceed two pages in length.

b. Any funds appropriated in this subsection remaining unallocated shall be used for state child care assistance payments for individuals enrolled in the family investment program who are employed.

7. For distribution to counties and regions through the property tax relief fund for mental health and disability services as provided in an appropriation made for this purpose:
 \$ 2,447,026
4,894,052

8. For child and family services:
 \$ 16,042,215
32,084,430

9. For child abuse prevention grants:
 \$ 62,500
125,000

10. For pregnancy prevention grants on the condition that family planning services are funded:
 \$ 965,034
1,930,067

Pregnancy prevention grants shall be awarded to programs in existence on or before July 1, 2014, if the programs have demonstrated positive outcomes. Grants shall be awarded to pregnancy prevention programs which are developed after July 1, 2014, if the programs are based on existing models that have demonstrated positive outcomes. Grants shall comply with the requirements provided in 1997 Iowa Acts, chapter 208, section 14, subsections 1 and 2, including the requirement that grant programs must emphasize sexual abstinence. Priority in the awarding of grants shall be given to programs that serve areas of the state which demonstrate the highest percentage of unplanned pregnancies of females of childbearing age within the geographic area to be served by the grant.

11. For technology needs and other resources necessary to meet federal welfare reform reporting, tracking, and case management requirements:
 \$ 518,593
1,037,186

~~The department shall transfer TANF block grant funding appropriated and allocated in this subsection to the child care and development block grant appropriation in accordance with federal law as necessary to comply with the provisions of this subsection.~~

12. For the family investment program share of the costs to continue to develop and maintain a new, integrated eligibility determination system:
 \$ 2,525,226
6,549,549

13. a. Notwithstanding any provision to the contrary, including but not limited to requirements in section 8.41 or provisions in 2013 or 2014 Iowa Acts regarding the receipt and appropriation of federal block grants, federal funds from the temporary assistance for

needy families block grant received by the state not otherwise appropriated in this section and remaining available for the fiscal year beginning July 1, 2014, are appropriated to the department of human services to the extent as may be necessary to be used in the following priority order: the family investment program, for state child care assistance program payments for individuals enrolled in the family investment program who are employed, and for the family investment program share of costs to develop and maintain a new, integrated eligibility determination system. The federal funds appropriated in this paragraph "a" shall be expended only after all other funds appropriated in subsection 1 for the assistance under the family investment program, in subsection 6 for child care assistance, or in subsection 12 for the family investment program share of the costs to continue to develop and maintain a new, integrated eligibility determination system, as applicable, have been expended.

b. The department shall, on a quarterly basis, advise the legislative services agency and department of management of the amount of funds appropriated in this subsection that was expended in the prior quarter.

14. Of the amounts appropriated in this section, ~~\$6,481,004~~ \$12,962,008 for the fiscal year beginning July 1, 2014, is transferred to the appropriation of the federal social services block grant made to the department of human services for that fiscal year.

15. For continuation of the program providing categorical eligibility for the food assistance program as specified for the program in the section of this division of this 2014 Act relating to the family investment program account:

.....	\$	12,500
		<u>25,000</u>

16. The department may transfer funds allocated in this section to the appropriations made in this division of this Act for the same fiscal year for general administration and field operations for resources necessary to implement and operate the services referred to in this section and those funded in the appropriation made in this division of this Act for the same fiscal year for the family investment program from the general fund of the state.

Sec. 10. 2013 Iowa Acts, chapter 138, section 137, is amended to read as follows:

SEC. 137. FAMILY INVESTMENT PROGRAM ACCOUNT.

1. Moneys credited to the family investment program (FIP) account for the fiscal year beginning July 1, 2014, and ending June 30, 2015, shall be used to provide assistance in accordance with chapter 239B.

2. The department may use a portion of the moneys credited to the FIP account under this section as necessary for salaries, support, maintenance, and miscellaneous purposes.

3. The department may transfer funds allocated in this section to the appropriations made in this division of this Act for the same fiscal year for general administration and field operations for resources necessary to implement and operate the services referred to in this section and those funded in the appropriation made in this division of this Act for the same fiscal year for the family investment program from the general fund of the state.

4. Moneys appropriated in this division of this Act and credited to the FIP account for the fiscal year beginning July 1, 2014, and ending June 30, 2015, are allocated as follows:

a. To be retained by the department of human services to be used for coordinating with the department of human rights to more effectively serve participants in FIP and other shared clients and to meet federal reporting requirements under the federal temporary assistance for needy families block grant:

.....	\$	10,000
		<u>20,000</u>

b. To the department of human rights for staffing, administration, and implementation of the family development and self-sufficiency grant program in accordance with section 216A.107:

.....	\$	3,021,417
		<u>6,192,834</u>

(1) Of the funds allocated for the family development and self-sufficiency grant program in this lettered paragraph, not more than 5 percent of the funds shall be used for the administration of the grant program.

(2) The department of human rights may continue to implement the family development and self-sufficiency grant program statewide during fiscal year 2014-2015.

c. For the diversion subaccount of the FIP account:

.....	\$	849,200
		<u>815,000</u>

A portion of the moneys allocated for the subaccount may be used for field operations, salaries, data management system development, and implementation costs and support deemed necessary by the director of human services in order to administer the FIP diversion program. To the extent moneys allocated in this lettered paragraph are not deemed by the department to be necessary to support diversion activities, such moneys may be used for other efforts intended to increase engagement by family investment program participants in work, education, or training activities.

d. For the food assistance employment and training program:

.....	\$	33,294
		<u>66,588</u>

(1) The department shall apply the federal supplemental nutrition assistance program (SNAP) employment and training state plan in order to maximize to the fullest extent permitted by federal law the use of the 50 percent federal reimbursement provisions for the claiming of allowable federal reimbursement funds from the United States department of agriculture pursuant to the federal SNAP employment and training program for providing education, employment, and training services for eligible food assistance program participants, including but not limited to related dependent care and transportation expenses.

(2) The department shall continue the categorical federal food assistance program eligibility at 160 percent of the federal poverty level and continue to eliminate the asset test from eligibility requirements, consistent with federal food assistance program requirements. The department shall include as many food assistance households as is allowed by federal law. The eligibility provisions shall conform to all federal requirements including requirements addressing individuals who are incarcerated or otherwise ineligible.

e. For the JOBS program:

.....	\$	9,845,408
		<u>18,494,131</u>

5. Of the child support collections assigned under FIP, an amount equal to the federal share of support collections shall be credited to the child support recovery appropriation made in this division of this Act. Of the remainder of the assigned child support collections received by the child support recovery unit, a portion shall be credited to the FIP account, a portion may be used to increase recoveries, and a portion may be used to sustain cash flow in the child support payments account. If as a consequence of the appropriations and allocations made in this section the resulting amounts are insufficient to sustain cash assistance payments and meet federal maintenance of effort requirements, the department shall seek supplemental funding. If child support collections assigned under FIP are greater than estimated or are otherwise determined not to be required for maintenance of effort, the state share of either amount may be transferred to or retained in the child support payment account.

6. The department may adopt emergency rules for the family investment, JOBS, food assistance, and medical assistance programs if necessary to comply with federal requirements.

Sec. 11. 2013 Iowa Acts, chapter 138, section 138, is amended to read as follows:

SEC. 138. FAMILY INVESTMENT PROGRAM GENERAL FUND. There is appropriated from the general fund of the state to the department of human services for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purpose designated:

To be credited to the family investment program (FIP) account and used for family investment program assistance under chapter 239B:

.....	\$	24,218,607
		<u>48,693,875</u>

1. Of the funds appropriated in this section, ~~\$3,912,189~~ \$7,402,220 is allocated for the JOBS program.

2. Of the funds appropriated in this section, ~~\$1,581,927~~ \$3,313,854 is allocated for the family development and self-sufficiency grant program.

3. Notwithstanding section 8.39, for the fiscal year beginning July 1, 2014, if necessary to meet federal maintenance of effort requirements or to transfer federal temporary assistance for needy families block grant funding to be used for purposes of the federal social services block grant or to meet cash flow needs resulting from delays in receiving federal funding or to implement, in accordance with this division of this Act, activities currently funded with juvenile court services, county, or community moneys and state moneys used in combination with such moneys, the department of human services may transfer funds within or between any of the appropriations made in this division of this Act and appropriations in law for the federal social services block grant to the department for the following purposes, provided that the combined amount of state and federal temporary assistance for needy families block grant funding for each appropriation remains the same before and after the transfer:

- a. For the family investment program.
- b. For child care assistance.
- c. For child and family services.
- d. For field operations.
- e. For general administration.
- f. For distribution to counties or regions for services to persons with mental illness or an intellectual disability.

This subsection shall not be construed to prohibit the use of existing state transfer authority for other purposes. The department shall report any transfers made pursuant to this subsection to the legislative services agency.

4. Of the funds appropriated in this section, ~~\$97,839~~ \$195,678 shall be used for continuation of a grant to an Iowa-based nonprofit organization with a history of providing tax preparation assistance to low-income Iowans in order to expand the usage of the earned income tax credit. The purpose of the grant is to supply this assistance to underserved areas of the state.

5. Of the funds appropriated in this section, ~~\$20,000~~ \$80,000 shall be used for the continuation of an unfunded pilot project, as defined in 441 IAC 100.1, relating to parental obligations, in which the child support recovery unit participates, to support the efforts of a nonprofit organization committed to strengthening the community through youth development, healthy living, and social responsibility headquartered in a county with a population over 350,000. The funds allocated in this subsection shall be used by the recipient organization to develop a larger community effort, through public and private partnerships, to support a broad-based multi-county fatherhood initiative that promotes payment of child support obligations, improved family relationships, and full-time employment.

6. The department may transfer funds appropriated in this section to the appropriations made in this division of this Act for general administration and field operations as necessary to administer this section and the overall family investment program.

Sec. 12. 2013 Iowa Acts, chapter 138, section 139, is amended to read as follows:

SEC. 139. CHILD SUPPORT RECOVERY. There is appropriated from the general fund of the state to the department of human services for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For child support recovery, including salaries, support, maintenance, and miscellaneous purposes, and for not more than the following full-time equivalent positions:	\$	7,086,885
.....		<u>14,911,230</u>
.....	FTEs	464.00

1. The department shall expend up to ~~\$12,165~~ \$24,329, including federal financial participation, for the fiscal year beginning July 1, 2014, for a child support public awareness campaign. The department and the office of the attorney general shall cooperate in continuation of the campaign. The public awareness campaign shall emphasize, through a variety of media activities, the importance of maximum involvement of both parents in the lives of their children as well as the importance of payment of child support obligations.

2. Federal access and visitation grant moneys shall be issued directly to private not-for-profit agencies that provide services designed to increase compliance with the child access provisions of court orders, including but not limited to neutral visitation sites and mediation services.

3. The appropriation made to the department for child support recovery may be used throughout the fiscal year in the manner necessary for purposes of cash flow management, and for cash flow management purposes the department may temporarily draw more than the amount appropriated, provided the amount appropriated is not exceeded at the close of the fiscal year.

4. With the exception of the funding amount specified, the requirements established under 2001 Iowa Acts, chapter 191, section 3, subsection 5, paragraph "c", subparagraph (3), shall be applicable to parental obligation pilot projects for the fiscal year beginning July 1, 2014, and ending June 30, 2015. Notwithstanding 441 IAC 100.8, providing for termination of rules relating to the pilot projects, the rules shall remain in effect until June 30, 2015.

Sec. 13. 2013 Iowa Acts, chapter 138, section 140, is amended to read as follows:

SEC. 140. HEALTH CARE TRUST FUND — MEDICAL ASSISTANCE — FY 2013-2014 2014-2015. Any funds remaining in the health care trust fund created in section 453A.35A for the fiscal year beginning July 1, 2014, and ending June 30, 2015, are appropriated to the department of human services to supplement the medical assistance program appropriations made in this division of this Act, for medical assistance reimbursement and associated costs, including program administration and costs associated with program implementation.

Sec. 14. 2013 Iowa Acts, chapter 138, section 142, unnumbered paragraph 2, is amended to read as follows:

For medical assistance program reimbursement and associated costs as specifically provided in the reimbursement methodologies in effect on June 30, 2014, except as otherwise expressly authorized by law, consistent with options under federal law and regulations, and contingent upon receipt of approval from the office of the governor of reimbursement for each abortion performed under the program:

..... \$ 1,143,810,311
1,250,658,393

Sec. 15. 2013 Iowa Acts, chapter 138, section 142, subsection 11, paragraph a, unnumbered paragraph 1, is amended to read as follows:

Of the funds appropriated in this section, ~~\$7,969,074~~ \$8,391,922 is allocated for the state match for a disproportionate share hospital payment of \$19,133,430 to hospitals that meet both of the conditions specified in subparagraphs (1) and (2). In addition, the hospitals that meet the conditions specified shall either certify public expenditures or transfer to the medical assistance program an amount equal to provide the nonfederal share for a disproportionate share hospital payment of \$7,500,000. The hospitals that meet the conditions specified shall receive and retain 100 percent of the total disproportionate share hospital payment of \$26,633,430.

Sec. 16. 2013 Iowa Acts, chapter 138, section 142, subsection 18, paragraph a, is amended to read as follows:

a. The department shall continue to implement the cost containment strategies for the medical assistance program in the fiscal year beginning July 1, 2014, that were recommended by the governor for the fiscal year beginning July 1, 2013, as specified in this Act and may adopt emergency rules for such implementation. The department shall not implement the cost containment strategy that requires transition of the provision of personal care under the consumer-directed attendant care option to agency-provided personal care services while retaining the consumer choice option for those individuals able and desiring to self-direct services.

*Sec. 17. 2013 Iowa Acts, chapter 138, section 142, subsection 18, is amended by adding the following new paragraph:

NEW PARAGRAPH. 0e. The department shall report the implementation of any cost containment strategies under this subsection to the individuals specified in this division of this Act for submission of reports on an annual basis.*

Sec. 18. 2013 Iowa Acts, chapter 138, section 142, is amended by adding the following new subsections:

NEW SUBSECTION. 22. Of the funds appropriated in this section, \$6,000,000 shall be used to implement reductions in the waiting lists of all medical assistance home and community-based services waivers.

NEW SUBSECTION. 23. The department of human services shall collaborate with the Medicaid managed care organization to perform an analysis to determine the cost effectiveness of including the pharmacy benefit for enrollees of the managed care plan within the managed care organization contract. The analysis shall determine if the change would result in savings to the Medicaid program, and if so, the best means of implementing the change. The department shall report the results of the analysis to the individuals identified in this division of this Act for submission of reports by December 15, 2014, and shall not implement the inclusion of the pharmacy benefit in the managed care organization contract without prior approval of the general assembly.

NEW SUBSECTION. 24. If authorized by the centers for Medicare and Medicaid services of the United States department of health and human services, the department of human services shall expand hospital presumptive eligibility as authorized under 42 C.F.R 435.1110, to include other provider types as qualified entities, including but not limited to federally qualified health centers, upon a center’s or other entity’s request.

Sec. 19. 2013 Iowa Acts, chapter 138, section 143, is amended to read as follows:

SEC. 143. MEDICAL CONTRACTS. There is appropriated from the general fund of the state to the department of human services for the fiscal year beginning July 1, ~~2013~~ 2014, and ending June 30, ~~2014~~ 2015, the following amount, or so much thereof as is necessary, to be used for the purpose designated:

For medical contracts:

.....	\$	6,145,785
		<u>17,148,576</u>

1. The department of inspections and appeals shall provide all state matching funds for survey and certification activities performed by the department of inspections and appeals. The department of human services is solely responsible for distributing the federal matching funds for such activities.

2. Of the funds appropriated in this section, ~~\$25,000~~ \$50,000 shall be used for continuation of home and community-based services waiver quality assurance programs, including the review and streamlining of processes and policies related to oversight and quality management to meet state and federal requirements.

3. Of the amount appropriated in this section, up to ~~\$100,000~~ \$200,000 may be transferred to the appropriation for general administration in this division of this Act to be used for additional full-time equivalent positions in the development of key health initiatives such as cost containment, development and oversight of managed care programs, and development of health strategies targeted toward improved quality and reduced costs in the Medicaid program.

4. Of the funds appropriated in this section, ~~\$500,000~~ \$1,000,000 shall be used for planning and development, in cooperation with the department of public health, of a phased-in program to provide a dental home for children.

~~5. Of the funds appropriated in this section, \$37,500 shall be used for continued implementation of a uniform cost report.~~

6. Of the funds appropriated in this section, ~~\$1,000,000~~ \$3,000,000 shall be used for the autism support program created in chapter 225D, ~~as enacted in this Act.~~

* Item veto; see message at end of the Act

~~7. Of the funds appropriated in this section, \$49,895 shall be used for continued implementation of an electronic medical records system.~~

~~*8. The department shall submit a progress report to the individuals identified in this division of this Act for submission of reports by December 15, 2014, regarding implementation of a uniform cost report.*~~

Sec. 20. 2013 Iowa Acts, chapter 138, section 144, is amended to read as follows:

SEC. 144. STATE SUPPLEMENTARY ASSISTANCE.

1. There is appropriated from the general fund of the state to the department of human services for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purpose designated:

For the state supplementary assistance program:

..... \$ ~~8,256,087~~
14,121,154

2. The department shall increase the personal needs allowance for residents of residential care facilities by the same percentage and at the same time as federal supplemental security income and federal social security benefits are increased due to a recognized increase in the cost of living. The department may adopt emergency rules to implement this subsection.

3. If during the fiscal year beginning July 1, 2014, the department projects that state supplementary assistance expenditures for a calendar year will not meet the federal pass-through requirement specified in Tit. XVI of the federal Social Security Act, section 1618, as codified in 42 U.S.C. §1382g, the department may take actions including but not limited to increasing the personal needs allowance for residential care facility residents and making programmatic adjustments or upward adjustments of the residential care facility or in-home health-related care reimbursement rates prescribed in this division of this Act to ensure that federal requirements are met. In addition, the department may make other programmatic and rate adjustments necessary to remain within the amount appropriated in this section while ensuring compliance with federal requirements. The department may adopt emergency rules to implement the provisions of this subsection.

Sec. 21. 2013 Iowa Acts, chapter 138, section 145, is amended to read as follows:

SEC. 145. CHILDREN'S HEALTH INSURANCE PROGRAM.

1. There is appropriated from the general fund of the state to the department of human services for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purpose designated:

For maintenance of the healthy and well kids in Iowa (hawk-i) program pursuant to chapter 514I, including supplemental dental services, for receipt of federal financial participation under Tit. XXI of the federal Social Security Act, which creates the children's health insurance program:

..... \$ ~~18,403,051~~
45,877,998

2. Of the funds appropriated in this section, ~~\$70,725~~ \$153,500 is allocated for continuation of the contract for outreach with the department of public health.

Sec. 22. 2013 Iowa Acts, chapter 138, section 146, is amended to read as follows:

SEC. 146. CHILD CARE ASSISTANCE. There is appropriated from the general fund of the state to the department of human services for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purpose designated:

For child care programs:

..... \$ ~~31,354,897~~
47,132,080

1. Of the funds appropriated in this section, ~~\$27,377,595~~ \$39,412,653 shall be used for state child care assistance in accordance with section 237A.13.

* Item veto; see message at end of the Act

2. Nothing in this section shall be construed or is intended as or shall imply a grant of entitlement for services to persons who are eligible for assistance due to an income level consistent with the waiting list requirements of section 237A.13. Any state obligation to provide services pursuant to this section is limited to the extent of the funds appropriated in this section.

3. Of the funds appropriated in this section, ~~\$216,227~~ \$432,453 is allocated for the statewide grant program for child care resource and referral services under section 237A.26. A list of the registered and licensed child care facilities operating in the area served by a child care resource and referral service shall be made available to the families receiving state child care assistance in that area.

4. Of the funds appropriated in this section, ~~\$468,487~~ \$936,974 is allocated for child care quality improvement initiatives including but not limited to the voluntary quality rating system in accordance with section 237A.30.

~~5. Of the funds appropriated in this section, \$67,589 shall be used to conduct fingerprint-based national criminal history record checks of home-based child care providers pursuant to section 237A.5, subsection 2, through the United States department of justice, federal bureau of investigation.~~

~~6. Of the amount appropriated in this section, up to \$12,500 shall be used to continue to implement a searchable internet-based application as part of the consumer information made available under section 237A.25. The application shall provide a listing of the child care providers in this state that have received a rating under the voluntary quality rating system implemented pursuant to section 237A.30 and information on whether a provider specializes in child care for infants, school-age children, children with special needs, or other populations or provides any other specialized services to support family needs.~~

7. Of the funds appropriated in this section, ~~\$3,175,000~~ \$6,350,000 shall be credited to the early childhood programs grants account in the early childhood Iowa fund created in section 256I.11. The moneys shall be distributed for funding of community-based early childhood programs targeted to children from birth through five years of age developed by early childhood Iowa areas in accordance with approved community plans as provided in section 256I.8.

8. The department may use any of the funds appropriated in this section as a match to obtain federal funds for use in expanding child care assistance and related programs. For the purpose of expenditures of state and federal child care funding, funds shall be considered obligated at the time expenditures are projected or are allocated to the department's service areas. Projections shall be based on current and projected caseload growth, current and projected provider rates, staffing requirements for eligibility determination and management of program requirements including data systems management, staffing requirements for administration of the program, contractual and grant obligations and any transfers to other state agencies, and obligations for decategorization or innovation projects.

9. A portion of the state match for the federal child care and development block grant shall be provided as necessary to meet federal matching funds requirements through the state general fund appropriation made for child development grants and other programs for at-risk children in section 279.51.

10. If a uniform reduction ordered by the governor under section 8.31 or other operation of law, transfer, or federal funding reduction reduces the appropriation made in this section for the fiscal year, the percentage reduction in the amount paid out to or on behalf of the families participating in the state child care assistance program shall be equal to or less than the percentage reduction made for any other purpose payable from the appropriation made in this section and the federal funding relating to it. The percentage reduction to the other allocations made in this section shall be the same as the uniform reduction ordered by the governor or the percentage change of the federal funding reduction, as applicable. If there is an unanticipated increase in federal funding provided for state child care assistance, the entire amount of the increase shall be used for state child care assistance payments. If the appropriations made for purposes of the state child care assistance program for the fiscal year are determined to be insufficient, it is the intent of the general assembly to appropriate sufficient funding for the fiscal year in order to avoid establishment of waiting list requirements.

11. Notwithstanding section 8.33, moneys advanced for purposes of the programs developed by early childhood Iowa areas, advanced for purposes of wraparound child care, or received from the federal appropriations made for the purposes of this section that remain unencumbered or unobligated at the close of the fiscal year shall not revert to any fund but shall remain available for expenditure for the purposes designated until the close of the succeeding fiscal year.

12. Of the funds appropriated in this section, \$100,000 is transferred to the department of public health to be used for a program to assist parents in this state with costs resulting from the death of a child in accordance with this subsection. If it is less costly than administering the program directly, the department shall issue a request for proposals and issue a grant to an appropriate organization to administer the program.

a. The program funding shall be used to assist parents who reside in this state with costs incurred for a funeral, burial or cremation, cemetery costs, or grave marker costs associated with the unintended death of a child of the parent or a child under the care of a guardian or custodian. The department shall consider the following eligibility factors in developing program requirements:

(1) The child was a stillborn infant or was less than age eighteen at the time of death.

(2) The request for assistance was approved by the local board or department of health or the county general assistance director and may have been referred by a local funeral home.

(3) To be eligible, the parent, guardian, or custodian must have an annual household income that is less than 145 percent of the federal poverty level based on the number of people in the applicant’s household as defined by the most recently revised poverty income guidelines published by the United States department of health and human services.

(4) The maximum amount of grant assistance provided to a parent, guardian, or custodian associated with the death of a child is \$2,000. If the death is a multiple death and the infants or children are being cremated, or buried together, the same limitation applies.

(5) To the extent the overall amount of assistance received by a recipient for the costs addressed under this subsection does not exceed the overall total of the costs, the recipient may receive other public or private assistance in addition to grant assistance under this section.

b. Notwithstanding section 8.33, moneys transferred by this subsection that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for expenditure for the purposes designated until expended.

Sec. 23. 2013 Iowa Acts, chapter 138, section 147, is amended to read as follows:

SEC. 147. JUVENILE INSTITUTIONS. There is appropriated from the general fund of the state to the department of human services for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

1. For operation of the costs of security, building and grounds maintenance, utilities, salary, and support for the facilities located at the Iowa juvenile home at Toledo and for salaries, support, maintenance, and miscellaneous purposes, and for not more than the following full-time equivalent positions:

.....	\$	4,429,678
		507,766
.....	FTEs	114.00
		2.00

The full-time equivalent positions authorized by this subsection, as amended by this 2014 Act, are intended to be filled by the maintenance staff persons performing such duties at the time the Iowa juvenile home was closed in January 2014.

2. For operation of the state training school at Eldora and for salaries, support, maintenance, and miscellaneous purposes, and for not more than the following full-time equivalent positions:

.....	\$	5,628,485
		12,358,285

* Item veto; see message at end of the Act

..... FTEs 164.30
 Of the funds appropriated in this subsection, ~~\$45,575~~ \$91,150 shall be used for distribution to licensed classroom teachers at this and other institutions under the control of the department of human services based upon the average student yearly enrollment at each institution as determined by the department.

Of the funds appropriated in this subsection, \$858,187 shall be used for follow-up services identified by a juvenile court officer in conjunction with the state training school to support children who were placed at a state training school and remain under the jurisdiction of the state court and for expansion of the preparation for adult living program in accordance with section 234.46 as amended by this 2014 Act. The department shall contract for administration of the expansion. Of the amount allocated in this paragraph, \$90,000 shall be used for the costs of implementing the youth council approach, known as achieving maximum potential, to provide a support network to males placed at the training school at Eldora.

3. A portion of the moneys appropriated in this section shall be used by the state training school and by the Iowa juvenile home for grants for adolescent pregnancy prevention activities at the institutions in the fiscal year beginning July 1, 2014.

Sec. 24. 2013 Iowa Acts, chapter 138, is amended by adding the following new section:
NEW SECTION. SEC. 147A. CHILDREN ADJUDICATED AS DELINQUENT OR CHILD IN NEED OF ASSISTANCE — IOWA JUVENILE HOME. There is appropriated from the general fund of the state to the department of human services for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For the placement costs of female children adjudicated as delinquent and male and female children adjudicated as a child in need of assistance:

..... \$ 2,000,000

1. The funds appropriated in this section shall be used for the placement costs of female children adjudicated as delinquent and male and female children adjudicated as a child in need of assistance, who are deemed by the department to be eligible for use of the funds.

2. By January 1, 2015, the department shall provide a report to the governor and the legislative services agency that includes a description of the status of juvenile delinquent girls and boys and girls and boys adjudicated as a child in need of assistance who are hard-to-place in out-of-home placements during the period beginning December 1, 2013, and ending December 1, 2014; identifies their placement histories; provides the reason for placement; provides a status report on educational services and treatment of youth at department facilities; the efforts made by and with private providers to ensure the providers can provide adequate services to children adjudicated delinquent or as a child in need of assistance who are hard-to-place; and makes appropriate recommendations for legislation deemed necessary. **The department shall engage with representatives designated by the chief juvenile court officers, by the division of criminal and juvenile justice planning of the department of human rights, and by the coalition for family and children’s services in Iowa to develop and implement a tracking information system concerning the children adjudicated as delinquent or as a child in need of assistance under chapter 232. The purpose of the system is to identify the outcomes experienced by the children during and immediately following placement in an out-of-home setting and during the two-year period following a child’s last such placement. The information shall include but is not limited to demographic information, the types of criminal activity and behavioral health characteristics that contributed to or resulted in the adjudication, the other interventions provided to the children and their families before, during, and after placement, the status of the children following placement, and identification of any patterns identified from the data. The department shall report the data to the general assembly and the governor on or before December 15, 2014, and annually on December 15 thereafter, and at other times upon request.**

3. Notwithstanding section 8.39, without the prior written consent and approval of the governor and the director of the department of management, the director of human services may transfer funds between the appropriation made in this section and other departmental

* Item veto; see message at end of the Act

appropriations as necessary to best fulfill the needs provided for in this appropriation.
However, the department shall report to the legislative services agency prior to making such a transfer and the report shall include information regarding the rationale for transferring the moneys.

Sec. 25. 2013 Iowa Acts, chapter 138, section 148, is amended to read as follows:

SEC. 148. CHILD AND FAMILY SERVICES.

1. There is appropriated from the general fund of the state to the department of human services for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purpose designated:

For child and family services:

.....	\$	45,641,960
		<u>94,857,554</u>

2. Up to ~~\$2,600,000~~ \$5,200,000 of the amount of federal temporary assistance for needy families block grant funding appropriated in this division of this Act for child and family services shall be made available for purposes of juvenile delinquent graduated sanction services.

3. The department may transfer funds appropriated in this section as necessary to pay the nonfederal costs of services reimbursed under the medical assistance program, state child care assistance program, or the family investment program which are provided to children who would otherwise receive services paid under the appropriation in this section. The department may transfer funds appropriated in this section to the appropriations made in this division of this Act for general administration and for field operations for resources necessary to implement and operate the services funded in this section.

4. a. Of the funds appropriated in this section, up to ~~\$16,121,163~~ \$35,745,187 is allocated as the statewide expenditure target under section 232.143 for group foster care maintenance and services. If the department projects that such expenditures for the fiscal year will be less than the target amount allocated in this lettered paragraph, the department may reallocate the excess to provide additional funding for shelter care or the child welfare emergency services addressed with the allocation for shelter care.

b. If at any time after September 30, 2014, annualization of a service area's current expenditures indicates a service area is at risk of exceeding its group foster care expenditure target under section 232.143 by more than 5 percent, the department and juvenile court services shall examine all group foster care placements in that service area in order to identify those which might be appropriate for termination. In addition, any aftercare services believed to be needed for the children whose placements may be terminated shall be identified. The department and juvenile court services shall initiate action to set dispositional review hearings for the placements identified. In such a dispositional review hearing, the juvenile court shall determine whether needed aftercare services are available and whether termination of the placement is in the best interest of the child and the community.

5. In accordance with the provisions of section 232.188, the department shall continue the child welfare and juvenile justice funding initiative during fiscal year 2014-2015. Of the funds appropriated in this section, ~~\$858,877~~ \$1,717,753 is allocated specifically for expenditure for fiscal year 2014-2015 through the decategorization ~~service~~ services funding pools and governance boards established pursuant to section 232.188.

6. A portion of the funds appropriated in this section may be used for emergency family assistance to provide other resources required for a family participating in a family preservation or reunification project or successor project to stay together or to be reunified.

7. Notwithstanding section 234.35 or any other provision of law to the contrary, state funding for shelter care and the child welfare emergency services contracting implemented to provide for or prevent the need for shelter care shall be limited to ~~\$3,808,024~~ \$7,717,822.

8. Federal funds received by the state during the fiscal year beginning July 1, 2014, as the result of the expenditure of state funds appropriated during a previous state fiscal year for a service or activity funded under this section are appropriated to the department to be used as additional funding for services and purposes provided for under this section.

* Item veto; see message at end of the Act

Notwithstanding section 8.33, moneys received in accordance with this subsection that remain unencumbered or unobligated at the close of the fiscal year shall not revert to any fund but shall remain available for the purposes designated until the close of the succeeding fiscal year.

9. a. Of the funds appropriated in this section, up to ~~\$1,645,000~~ \$3,290,000 is allocated for the payment of the expenses of court-ordered services provided to juveniles who are under the supervision of juvenile court services, which expenses are a charge upon the state pursuant to section 232.141, subsection 4. Of the amount allocated in this lettered paragraph, up to ~~\$778,144~~ \$1,556,287 shall be made available to provide school-based supervision of children adjudicated under chapter 232, of which not more than ~~\$7,500~~ \$15,000 may be used for the purpose of training. A portion of the cost of each school-based liaison officer shall be paid by the school district or other funding source as approved by the chief juvenile court officer.

b. Of the funds appropriated in this section, up to ~~\$374,493~~ \$748,985 is allocated for the payment of the expenses of court-ordered services provided to children who are under the supervision of the department, which expenses are a charge upon the state pursuant to section 232.141, subsection 4.

c. Notwithstanding section 232.141 or any other provision of law to the contrary, the amounts allocated in this subsection shall be distributed to the judicial districts as determined by the state court administrator and to the department's service areas as determined by the administrator of the department's division of child and family services. The state court administrator and the division administrator shall make the determination of the distribution amounts on or before June 15, 2014.

d. Notwithstanding chapter 232 or any other provision of law to the contrary, a district or juvenile court shall not order any service which is a charge upon the state pursuant to section 232.141 if there are insufficient court-ordered services funds available in the district court or departmental service area distribution amounts to pay for the service. The chief juvenile court officer and the departmental service area manager shall encourage use of the funds allocated in this subsection such that there are sufficient funds to pay for all court-related services during the entire year. The chief juvenile court officers and departmental service area managers shall attempt to anticipate potential surpluses and shortfalls in the distribution amounts and shall cooperatively request the state court administrator or division administrator to transfer funds between the judicial districts' or departmental service areas' distribution amounts as prudent.

e. Notwithstanding any provision of law to the contrary, a district or juvenile court shall not order a county to pay for any service provided to a juvenile pursuant to an order entered under chapter 232 which is a charge upon the state under section 232.141, subsection 4.

f. Of the funds allocated in this subsection, not more than ~~\$41,500~~ \$83,000 may be used by the judicial branch for administration of the requirements under this subsection.

g. Of the funds allocated in this subsection, ~~\$8,500~~ \$17,000 shall be used by the department of human services to support the interstate commission for juveniles in accordance with the interstate compact for juveniles as provided in section 232.173.

10. Of the funds appropriated in this section, ~~\$4,026,613~~ \$8,053,226 is allocated for juvenile delinquent graduated sanctions services. Any state funds saved as a result of efforts by juvenile court services to earn federal Tit. IV-E match for juvenile court services administration may be used for the juvenile delinquent graduated sanctions services.

11. Of the funds appropriated in this section, ~~\$804,143~~ \$1,608,285 is transferred to the department of public health to be used for the child protection center grant program in accordance with section 135.118. The grant amounts under the program shall be equalized so that each center receives a uniform amount of at least ~~\$122,500~~ \$245,000.

12. If the department receives federal approval to implement a waiver under Tit. IV-E of the federal Social Security Act to enable providers to serve children who remain in the children's families and communities, for purposes of eligibility under the medical assistance program through 25 years of age, children who participate in the waiver shall be considered to be placed in foster care.

13. Of the funds appropriated in this section, ~~\$1,628,490~~ \$3,256,980 is allocated for the preparation for adult living program pursuant to section 234.46.

14. Of the funds appropriated in this section, ~~\$260,075~~ \$520,150 shall be used for juvenile drug courts. The amount allocated in this subsection shall be distributed as follows:

To the judicial branch for salaries to assist with the operation of juvenile drug court programs operated in the following jurisdictions:

a. Marshall county:	\$	<u>31,354</u>
.....		<u>62,708</u>
b. Woodbury county:	\$	<u>62,841</u>
.....		<u>125,682</u>
c. Polk county:	\$	<u>97,946</u>
.....		<u>195,892</u>
d. The third judicial district:	\$	<u>33,967</u>
.....		<u>67,934</u>
e. The eighth judicial district:	\$	<u>33,967</u>
.....		<u>67,934</u>

15. Of the funds appropriated in this section, ~~\$113,669~~ \$227,337 shall be used for the public purpose of continuing a grant to a nonprofit human services organization providing services to individuals and families in multiple locations in southwest Iowa and Nebraska for support of a project providing immediate, sensitive support and forensic interviews, medical exams, needs assessments, and referrals for victims of child abuse and their nonoffending family members.

16. Of the funds appropriated in this section, ~~\$100,295~~ \$210,620 is allocated for the foster care youth council approach of providing a support network to children placed in foster care.

17. Of the funds appropriated in this section, ~~\$101,000~~ \$202,000 is allocated for use pursuant to section 235A.1 for continuation of the initiative to address child sexual abuse implemented pursuant to 2007 Iowa Acts, chapter 218, section 18, subsection 21.

18. Of the funds appropriated in this section, ~~\$315,120~~ \$630,240 is allocated for the community partnership for child protection sites.

19. Of the funds appropriated in this section, ~~\$185,625~~ \$371,250 is allocated for the department’s minority youth and family projects under the redesign of the child welfare system.

20. Of the funds appropriated in this section, ~~\$718,298~~ \$1,186,595 is allocated for funding of the community circle of care collaboration for children and youth in northeast Iowa.

21. Of the funds appropriated in this section, at least ~~\$73,579~~ \$147,158 shall be used for the child welfare training academy.

22. Of the funds appropriated in this section, ~~\$12,500~~ \$25,000 shall be used for the public purpose of continuation of a grant to a child welfare services provider headquartered in a county with a population between 205,000 and 215,000 in the latest certified federal census that provides multiple services including but not limited to a psychiatric medical institution for children, shelter, residential treatment, after school programs, school-based programming, and an Asperger’s syndrome program, to be used for support services for children with autism spectrum disorder and their families.

23. Of the funds appropriated in this section, ~~\$12,500~~ \$25,000 shall be used for the public purpose of continuing a grant to a hospital-based provider headquartered in a county with a population between 90,000 and 95,000 in the latest certified federal census that provides multiple services including but not limited to diagnostic, therapeutic, and behavioral services to individuals with autism spectrum disorder across the lifespan. The grant recipient shall utilize the funds to continue the pilot project to determine the necessary support services for children with autism spectrum disorder and their families to be included in the children’s disabilities services system. The grant recipient shall submit findings and recommendations based upon the results of the pilot project to the individuals specified in this division of this Act for submission of reports by December 31, 2014.

24. Of the funds appropriated in this section, ~~\$163,974~~ \$211,872 shall be used for continuation of the central Iowa system of care program grant through June 30, 2015.

25. Of the funds appropriated in this section, ~~\$80,000~~ \$135,000 shall be used for the public purpose of the continuation of a system of care grant implemented in Cerro Gordo and Linn counties.

26. Of the funds appropriated in this section, at least ~~\$12,500~~ \$25,000 shall be used to continue and to expand the foster care respite pilot program in which postsecondary students in social work and other human services-related programs receive experience by assisting family foster care providers with respite and other support.

27. Of the funds appropriated in this section, \$110,000 shall be used for the public purpose of funding community-based services and other supports with a system of care approach for children with a serious emotional disturbance and their families through a nonprofit provider of child welfare services that has been in existence for more than 115 years, is located in a county with a population of more than 200,000 but less than 220,000 according to the latest census information issued by the United States census bureau provider, is licensed as a psychiatric medical institution for children, and has not been a system of care grantee prior to July 1, 2014.

28. The department shall perform a review of the feasibility of and benefits associated with expanding foster care, kinship guardianships, and subsidized adoptions to be available on a voluntary basis to young adults who become age 18 while receiving child welfare services. The purpose of the review is to determine the extent to which the expansion is covered under the federal Fostering Connections to Success and Increasing Adoptions Act of 2008, Pub. L. No. 110-351, and would draw additional federal support under the Title IV-E of the federal Social Security Act, allow the state to expand the preparation for adult living program to additional young adults, and enhance the services and supports available under the program. The department shall engage national and state experts in structuring such programs under the federal fostering connections Act in addition to young persons with experience in the state's foster care system in performing the review. If the department determines the expansion can be implemented within existing state appropriations and produces additional benefits for the young adults who would be served under the expansion, the department may implement changes to expand the availability of foster care, kinship guardianships, and subsidized adoptions for eligible young adults who become age 21.

Sec. 26. 2013 Iowa Acts, chapter 138, section 149, is amended to read as follows:
SEC. 149. ADOPTION SUBSIDY.

1. There is appropriated from the general fund of the state to the department of human services for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purpose designated:

For adoption subsidy payments and services:

.....	\$	20,364,641
		<u>42,580,749</u>

2. The department may transfer funds appropriated in this section to the appropriation made in this division of this Act for general administration for costs paid from the appropriation relating to adoption subsidy.

3. Federal funds received by the state during the fiscal year beginning July 1, 2014, as the result of the expenditure of state funds during a previous state fiscal year for a service or activity funded under this section are appropriated to the department to be used as additional funding for the services and activities funded under this section. Notwithstanding section 8.33, moneys received in accordance with this subsection that remain unencumbered or unobligated at the close of the fiscal year shall not revert to any fund but shall remain available for expenditure for the purposes designated until the close of the succeeding fiscal year.

Sec. 27. 2013 Iowa Acts, chapter 138, section 151, is amended to read as follows:
SEC. 151. FAMILY SUPPORT SUBSIDY PROGRAM.

* Item veto; see message at end of the Act

1. There is appropriated from the general fund of the state to the department of human services for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purpose designated:

For the family support subsidy program subject to the enrollment restrictions in section 225C.37, subsection 3:

..... \$ 546,478
1,079,739

2. The department shall use at least ~~\$241,750~~ \$532,500 of the moneys appropriated in this section for the family support center component of the comprehensive family support program under section 225C.47. Not more than ~~\$12,500~~ \$25,000 of the amount allocated in this subsection shall be used for administrative costs.

3. If at any time during the fiscal year, the amount of funding available for the family support subsidy program is reduced from the amount initially used to establish the figure for the number of family members for whom a subsidy is to be provided at any one time during the fiscal year, notwithstanding section 225C.38, subsection 2, the department shall revise the figure as necessary to conform to the amount of funding available.

Sec. 28. 2013 Iowa Acts, chapter 138, section 152, is amended to read as follows:

SEC. 152. CONNER DECREE. There is appropriated from the general fund of the state to the department of human services for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purpose designated:

For building community capacity through the coordination and provision of training opportunities in accordance with the consent decree of Conner v. Branstad, No. 4-86-CV-30871(S.D. Iowa, July 14, 1994):

..... \$ 16,811
33,632

Sec. 29. 2013 Iowa Acts, chapter 138, section 153, is amended to read as follows:

SEC. 153. MENTAL HEALTH INSTITUTES. There is appropriated from the general fund of the state to the department of human services for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

1. For the state mental health institute at Cherokee for salaries, support, maintenance, and miscellaneous purposes, and for not more than the following full-time equivalent positions:

..... \$ 2,977,232
6,031,934
..... FTEs 169.20

2. For the state mental health institute at Clarinda for salaries, support, maintenance, and miscellaneous purposes, and for not more than the following full-time equivalent positions:

..... \$ 3,375,934
6,787,309
..... FTEs 86.10

3. For the state mental health institute at Independence for salaries, support, maintenance, and miscellaneous purposes, and for not more than the following full-time equivalent positions:

..... \$ 5,159,389
10,484,386
..... FTEs 233.00

4. For the state mental health institute at Mount Pleasant for salaries, support, maintenance, and miscellaneous purposes, and for not more than the following full-time equivalent positions:

..... \$ 683,343
1,417,796
..... FTEs 97.92

Sec. 30. 2013 Iowa Acts, chapter 138, section 154, is amended to read as follows:

SEC. 154. STATE RESOURCE CENTERS.

1. There is appropriated from the general fund of the state to the department of human services for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

a. For the state resource center at Glenwood for salaries, support, maintenance, and miscellaneous purposes:

.....	\$	10,137,236
		<u>21,695,266</u>

b. For the state resource center at Woodward for salaries, support, maintenance, and miscellaneous purposes:

.....	\$	7,110,232
		<u>14,855,693</u>

2. The department may continue to bill for state resource center services utilizing a scope of services approach used for private providers of ICFID services, in a manner which does not shift costs between the medical assistance program, counties, or other sources of funding for the state resource centers.

3. The state resource centers may expand the time-limited assessment and respite services during the fiscal year.

4. If the department’s administration and the department of management concur with a finding by a state resource center’s superintendent that projected revenues can reasonably be expected to pay the salary and support costs for a new employee position, or that such costs for adding a particular number of new positions for the fiscal year would be less than the overtime costs if new positions would not be added, the superintendent may add the new position or positions. If the vacant positions available to a resource center do not include the position classification desired to be filled, the state resource center’s superintendent may reclassify any vacant position as necessary to fill the desired position. The superintendents of the state resource centers may, by mutual agreement, pool vacant positions and position classifications during the course of the fiscal year in order to assist one another in filling necessary positions.

5. If existing capacity limitations are reached in operating units, a waiting list is in effect for a service or a special need for which a payment source or other funding is available for the service or to address the special need, and facilities for the service or to address the special need can be provided within the available payment source or other funding, the superintendent of a state resource center may authorize opening not more than two units or other facilities and begin implementing the service or addressing the special need during fiscal year 2014-2015.

Sec. 31. 2013 Iowa Acts, chapter 138, section 155, is amended to read as follows:

SEC. 155. SEXUALLY VIOLENT PREDATORS.

1. There is appropriated from the general fund of the state to the department of human services for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purpose designated:

For costs associated with the commitment and treatment of sexually violent predators in the unit located at the state mental health institute at Cherokee, including costs of legal services and other associated costs, including salaries, support, maintenance, and miscellaneous purposes, and for not more than the following full-time equivalent positions:

.....	\$	4,708,485
		<u>9,923,563</u>
.....	FTEs	<u>124.50</u>
		<u>132.50</u>

2. Unless specifically prohibited by law, if the amount charged provides for recoupment of at least the entire amount of direct and indirect costs, the department of human services may contract with other states to provide care and treatment of persons placed by the other states at the unit for sexually violent predators at Cherokee. The moneys received under such a contract shall be considered to be repayment receipts and used for the purposes of the appropriation made in this section.

Sec. 32. 2013 Iowa Acts, chapter 138, section 156, is amended to read as follows:

SEC. 156. FIELD OPERATIONS. There is appropriated from the general fund of the state to the department of human services for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For field operations, including salaries, support, maintenance, and miscellaneous purposes, and for not more than the following full-time equivalent positions:	\$	33,261,194
		<u>65,170,976</u>
	FTEs	1,837.00

1A. As a condition of this appropriation, the department shall make every possible effort to fill the entire number of positions authorized by this section and, unless specifically provided otherwise by an applicable collective bargaining agreement, the department is not subject to any approval requirement external to the department to fill a field operations vacancy within the number of full-time equivalent positions authorized by this section. The department shall report on the first of each month to the chairpersons and ranking members of the appropriations committees of the senate and house of representatives, and the persons designated by this Act for submission of reports concerning the status of filling the positions.

2. Priority in filling full-time equivalent positions shall be given to those positions related to child protection services and eligibility determination for low-income families.

Sec. 33. 2013 Iowa Acts, chapter 138, section 157, is amended to read as follows:

SEC. 157. GENERAL ADMINISTRATION. There is appropriated from the general fund of the state to the department of human services for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purpose designated:

For general administration, including salaries, support, maintenance, and miscellaneous purposes, and for not more than the following full-time equivalent positions:	\$	8,152,386
		<u>16,072,302</u>
	FTEs	309.00

1. Of the funds appropriated in this section, ~~\$31,772~~ \$38,543 is allocated for the prevention of disabilities policy council established in section 225B.3.

3. Of the funds appropriated in this section, ~~\$66,150~~ \$150,000 shall be used to continue the contract for the provision of a program to provide technical assistance, support, and consultation to providers of habilitation services and home and community-based services waiver services for adults with disabilities under the medical assistance program.

4. Of the funds appropriated in this section, ~~\$25,000~~ \$50,000 is transferred to the Iowa finance authority to be used for administrative support of the council on homelessness established in section 16.100A and for the council to fulfill its duties in addressing and reducing homelessness in the state.

5A. Of the funds appropriated in this section \$250,000 is transferred to the department of inspections and appeals to be used to implement a new mental health advocate division in the department in accordance with this 2014 Act.¹

Sec. 34. 2013 Iowa Acts, chapter 138, section 158, is amended to read as follows:

SEC. 158. VOLUNTEERS. There is appropriated from the general fund of the state to the department of human services for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purpose designated:

For development and coordination of volunteer services:	\$	42,330
		<u>84,686</u>

* Item veto; see message at end of the Act
¹ See chapter 1141, §16 herein

Sec. 35. 2013 Iowa Acts, chapter 138, section 159, subsection 1, paragraph a, subparagraph (1), is amended to read as follows:

(1) For the fiscal year beginning July 1, 2014, the total state funding amount for the nursing facility budget shall not exceed ~~\$268,712,511~~ \$284,128,824. Of this amount, not more than \$1,250,000 shall be used for reimbursement of nursing facilities to supplement the shortfall attributable to the rebasing of nursing facility rates in accordance with this 2013 Act, section 29, subsection 1, paragraph "a", subparagraph (2), beginning July 1, 2014.

Sec. 36. 2013 Iowa Acts, chapter 138, section 159, subsection 1, paragraph b, is amended to read as follows:

b. (1) For the fiscal year beginning July 1, 2014, the department shall continue the pharmacy dispensing fee reimbursement at \$10.12 per prescription until a cost of dispensing survey is completed. The actual dispensing fee shall be determined by a cost of dispensing survey performed by the department and required to be completed by all medical assistance program participating pharmacies every two years beginning in FY 2014-2015.

(2) The department shall utilize an average acquisition cost reimbursement methodology for all drugs covered under the medical assistance program in accordance with 2012 Iowa Acts, chapter 1133, section 33.

(3) Notwithstanding subparagraph (2), if the centers for Medicare and Medicaid services of the United States department of health and human services (CMS) requires, as a condition of federal Medicaid funding, that the department implement an aggregate federal upper limit (FUL) for drug reimbursement based on the average manufacturer's price (AMP), the department may utilize a reimbursement methodology for all drugs covered under the Medicaid program based on the national average drug acquisition cost (NADAC) methodology published by CMS, in order to assure compliance with the aggregate FUL, minimize outcomes of drug reimbursements below pharmacy acquisition costs, limit administrative costs, and minimize any change in the aggregate reimbursement for drugs. The department may adopt emergency rules to implement this subparagraph.

Sec. 37. 2013 Iowa Acts, chapter 138, section 159, subsection 1, paragraph c, subparagraphs (1) and (2), are amended to read as follows:

(1) For the fiscal year beginning July 1, 2014, reimbursement rates for outpatient hospital services shall remain at the rates in effect on June 30, 2014 be rebased effective January 1, 2015, subject to Medicaid program upper payment limit rules and adjusted as necessary to maintain expenditures within the amount appropriated to the department for this purpose for the fiscal year.

(2) For the fiscal year beginning July 1, 2014, reimbursement rates for inpatient hospital services shall remain at the rates in effect on June 30, 2014 be rebased effective October 1, 2015, subject to Medicaid program upper payment limit rules and adjusted as necessary to maintain expenditures within the amount appropriated to the department for this purpose for the fiscal year.

Sec. 38. 2013 Iowa Acts, chapter 138, section 159, subsection 1, paragraph f, subparagraph (1), is amended to read as follows:

(1) For the fiscal year beginning July 1, 2014, reimbursement rates for home health agencies shall continue to be based on the Medicare low utilization payment adjustment (LUPA) methodology in effect on June 30, 2014, as adjusted to not exceed the reimbursement for the fiscal year beginning July 1, 2013 with state geographic wage adjustments. Beginning July 1, 2015, the department shall update the rates every two years to reflect the most recent Medicare LUPA rates.

Sec. 39. 2013 Iowa Acts, chapter 138, section 159, subsection 1, paragraph n, is amended to read as follows:

n. For the fiscal year beginning July 1, 2014, the reimbursement rates for inpatient mental health services provided at hospitals shall remain at the rates in effect on June 30 be rebased effective October 1, 2014 2015, subject to Medicaid program upper payment limit rules; community mental health centers and providers of mental health services to county residents pursuant to a waiver approved under section 225C.7, subsection 3, shall be reimbursed at

~~100 percent of the reasonable costs for the provision of services to recipients of medical assistance; and psychiatrists shall be reimbursed at the medical assistance program fee for service rate.~~

Sec. 40. 2013 Iowa Acts, chapter 138, section 159, subsection 1, is amended by adding the following new paragraph:

NEW PARAGRAPH. 0o. For the fiscal year beginning July 1, 2014, community mental health centers may choose to be reimbursed for the services provided to recipients of medical assistance through either of the following options:

- (1) For 100 percent of the reasonable costs of the services.
- (2) In accordance with the alternative reimbursement rate methodology established by the medical assistance program's managed care contractor for mental health services and approved by the department of human services.

Sec. 41. 2013 Iowa Acts, chapter 138, section 159, subsection 1, paragraph q, is amended to read as follows:

q. For the fiscal year beginning July 1, 2014, the reimbursement rate for emergency medical service providers shall be increased by 10 percent over the rate rates in effect on June 30, 2014.

Sec. 42. 2013 Iowa Acts, chapter 138, section 159, subsection 6, is amended to read as follows:

6. For the fiscal year beginning July 1, 2014, the reimbursement rates for family-centered service providers, family foster care service providers, ~~group foster care service providers,~~ and the resource family recruitment and retention contractor shall remain at the rates in effect on June 30, 2014.

Sec. 43. 2013 Iowa Acts, chapter 138, section 159, is amended by adding the following new subsection:

NEW SUBSECTION. 6A. a. For the purposes of this subsection, "combined reimbursement rate" means the combined service and maintenance reimbursement rate for a service level under the department's reimbursement methodology. Effective July 1, 2014, the combined reimbursement rate for a group foster care service level shall be the amount designated in this subsection. However, if a group foster care provider's reimbursement rate for a service level as of June 30, 2014, is more than the rate designated in this subsection, the provider's reimbursement shall remain at the higher rate.

b. Unless a group foster care provider is subject to the exception provided in paragraph "a", effective July 1, 2014, the combined reimbursement rates for the service levels under the department's reimbursement methodology shall be as follows:

- (1) For service level, community - D1, the daily rate shall be at least \$84.17.
- (2) For service level, comprehensive - D2, the daily rate shall be at least \$119.09.
- (3) For service level, enhanced - D3, the daily rate shall be at least \$131.09.

Sec. 44. 2013 Iowa Acts, chapter 138, section 159, subsection 9, is amended to read as follows:

9. For the fiscal year beginning July 1, ~~2013~~ 2014, the department shall calculate reimbursement rates for intermediate care facilities for persons with intellectual disabilities at the 80th percentile. Beginning July 1, ~~2013~~ 2014, the rate calculation methodology shall utilize the consumer price index inflation factor applicable to the fiscal year beginning July 1, 2013.

Sec. 45. 2013 Iowa Acts, chapter 138, section 160, is amended to read as follows:

SEC. 160. EMERGENCY RULES.

1. If specifically authorized by a provision of this division of this Act for the fiscal year beginning July 1, ~~2013~~ 2014, the department of human services or the mental health and disability services commission may adopt administrative rules under section 17A.4, subsection 3, and section 17A.5, subsection 2, paragraph "b", to implement the provisions and the rules shall become effective immediately upon filing or on a later effective date specified in the rules, unless the effective date is delayed by the administrative rules review

committee. Any rules adopted in accordance with this section shall not take effect before the rules are reviewed by the administrative rules review committee. The delay authority provided to the administrative rules review committee under section 17A.4, subsection 7, and section 17A.8, subsection 9, shall be applicable to a delay imposed under this section, ~~notwithstanding a provision in those sections making them inapplicable to section 17A.5, subsection 2, paragraph “b”.~~ Any rules adopted in accordance with the provisions of this section shall also be published as notice of intended action as provided in section 17A.4.

2. If during the fiscal year beginning July 1, ~~2013~~ 2014, the department of human services is adopting rules in accordance with this section or as otherwise directed or authorized by state law, and the rules will result in an expenditure increase beyond the amount anticipated in the budget process or if the expenditure was not addressed in the budget process for the fiscal year, the department shall notify the persons designated by this division of this Act for submission of reports, the chairpersons and ranking members of the committees on appropriations, and the department of management concerning the rules and the expenditure increase. The notification shall be provided at least 30 calendar days prior to the date notice of the rules is submitted to the administrative rules coordinator and the administrative code editor.

Sec. 46. 2013 Iowa Acts, chapter 138, section 161, is amended to read as follows:

SEC. 161. REPORTS. Any reports or other information required to be compiled and submitted under this Act during the fiscal year beginning July 1, ~~2013~~ 2014, shall be submitted to the chairpersons and ranking members of the joint appropriations subcommittee on health and human services, the legislative services agency, and the legislative caucus staffs on or before the dates specified for submission of the reports or information.

DIVISION VI
HEALTH CARE ACCOUNTS AND FUNDS

Sec. 47. 2013 Iowa Acts, chapter 138, section 162, is amended to read as follows:

SEC. 162. PHARMACEUTICAL SETTLEMENT ACCOUNT. There is appropriated from the pharmaceutical settlement account created in section 249A.33 to the department of human services for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purpose designated:

Notwithstanding any provision of law to the contrary, to supplement the appropriations made in this Act for medical contracts under the medical assistance program for the fiscal year beginning July 1, ~~2013~~ 2014, and ending June 30, ~~2014~~ 2015:

	\$	3,325,000
		5,467,564

Sec. 48. 2013 Iowa Acts, chapter 138, section 163, is amended to read as follows:

SEC. 163. QUALITY ASSURANCE TRUST FUND — DEPARTMENT OF HUMAN SERVICES. Notwithstanding any provision to the contrary and subject to the availability of funds, there is appropriated from the quality assurance trust fund created in section 249L.4 to the department of human services for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amounts, or so much thereof as is necessary, for the purposes designated:

To supplement the appropriation made in this Act from the general fund of the state to the department of human services for medical assistance for the same fiscal year:

	\$	28,788,917
		29,195,653

DIVISION VII
PERSONNEL SETTLEMENT AGREEMENTS

Sec. 49. PERSONNEL SETTLEMENT AGREEMENT PAYMENTS. As a condition of the appropriations in this 2014 Act, the moneys appropriated and any other moneys available shall not be used for payment of a personnel settlement agreement that contains

a confidentiality provision intended to prevent public disclosure of the agreement or any terms of the agreement.

DIVISION VIII
IOWA PRODUCTS

Sec. 50. IOWA PRODUCTS. As a condition of receiving an appropriation, any agency appropriated moneys pursuant to this 2014 Act shall give first preference when purchasing a product to an Iowa product or a product produced by an Iowa-based business. Second preference shall be given to a United States product or a product produced by a business based in the United States.

DIVISION IX
PRIOR YEAR APPROPRIATIONS AND OTHER PRIOR PROVISIONS

SAFETY NET — CARE COORDINATION

Sec. 51. 2013 Iowa Acts, chapter 138, section 3, subsection 4, paragraph p, is amended to read as follows:

p. Of the funds appropriated in this section, \$1,158,150 is allocated to the Iowa collaborative safety net provider network established pursuant to section 135.153 to be used for the development and implementation of a statewide regionally based network to provide an integrated approach to health care delivery through care coordination that supports primary care providers and links patients with community resources necessary to empower patients in addressing biomedical and social determinants of health to improve health outcomes. The Iowa collaborative safety net provider network shall work in conjunction with the department of human services to align the integrated network with the health care delivery system model developed under the state innovation models initiative grant. The Iowa collaborative safety net provider network shall submit a progress report to the individuals designated in this Act for submission of reports by December 31, 2013, including progress in developing and implementing the network, how the funds were distributed and used in developing and implementing the network, and the remaining needs in developing and implementing the network. Notwithstanding section 8.33, moneys allocated in this paragraph that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for expenditure for the purposes designated until the close of the succeeding fiscal year.

MEDICAL RESIDENCY

Sec. 52. 2013 Iowa Acts, chapter 138, section 3, subsection 4, paragraph r, is amended to read as follows:

r. Of the funds appropriated in this subsection, \$2,000,000 shall be deposited in the medical residency training account created in section 135.175, subsection 5, paragraph “a”, and is appropriated from the account to the department of public health to be used for the purposes of the medical residency training state matching grants program as specified in section 135.176. However, notwithstanding any provision to the contrary in section 135.176, priority in the awarding of grants shall be given to sponsors that propose preference in the use of the grant funds for psychiatric residency positions and family practice residency positions.

CONSUMER-DIRECTED ATTENDANT CARE

Sec. 53. 2013 Iowa Acts, chapter 138, section 12, subsection 19, paragraph a, subparagraph (6), is amended to read as follows:

~~(6) The department shall require transition of the provision by individual providers of personal care under the consumer directed attendant care option to agency provided personal care services and shall retain the consumer choice option for those individuals able and desiring to self direct services.~~

DISPROPORTIONATE SHARE HOSPITAL PAYMENTS

Sec. 54. 2013 Iowa Acts, chapter 138, section 12, is amended by adding the following new subsection:

NEW SUBSECTION. 25. The department of human services shall adopt rules pursuant to chapter 17A to require or provide for all of the following relating to qualifications for disproportionate share hospital payments:

a. That only hospitals, including those defined as a children's hospital, located in the state may qualify for disproportionate share hospital payments.

b. That, if a hospital is defined as a children's hospital, the children's hospital may qualify for disproportionate share hospital payments if among other criteria the hospital is a member of, but is not required to be a voting member of, the children's hospital association.

AUTISM

Sec. 55. 2013 Iowa Acts, chapter 138, section 13, subsection 10, is amended to read as follows:

10. Of the funds appropriated in this section, \$2,000,000 shall be used for the autism support program created in chapter 225D, as enacted in this Act, beginning January 1, 2014. Notwithstanding section 8.33, moneys allocated in this subsection that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for expenditure for the purposes designated until the close of the succeeding fiscal year.

STATE SUPPLEMENTARY ASSISTANCE

Sec. 56. 2013 Iowa Acts, chapter 138, section 14, is amended by adding the following new subsection:

NEW SUBSECTION. 4. Notwithstanding section 8.33, moneys appropriated in this section that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for expenditure for the purposes designated until the close of the succeeding fiscal year.

FOSTER CARE RESPITE

Sec. 57. 2013 Iowa Acts, chapter 138, section 18, subsection 26, is amended to read as follows:

26. Of the funds appropriated in this section, at least \$25,000 shall be used to continue and to expand the foster care respite pilot program in which postsecondary students in social work and other human services-related programs receive experience by assisting family foster care providers with respite and other support. Notwithstanding section 8.33, moneys allocated in this subsection that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for expenditure for the purposes designated until the close of the succeeding fiscal year.

FIELD OPERATIONS

**Sec. 58. 2013 Iowa Acts, chapter 138, section 26, is amended by adding the following new subsection:*

*NEW SUBSECTION. 3. Notwithstanding section 8.33, moneys appropriated in this section that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for expenditure for the purposes designated until the close of the succeeding fiscal year.**

* Item veto; see message at end of the Act

NURSING FACILITY OPEN OR UNSETTLED COST REPORTS

Sec. 59. 2013 Iowa Acts, chapter 138, section 29, subsection 1, paragraph a, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (5) For any open or unsettled nursing facility cost report for a fiscal year prior to and including the fiscal year beginning July 1, 2012, including any cost report remanded on judicial review for inclusion of prescription drug, laboratory, or x-ray costs, the department shall offset all reported prescription drug, laboratory, and x-ray costs with any revenue received from Medicare or other revenue source for any purpose. For purposes of this subparagraph, a nursing facility cost report is not considered open or unsettled if the facility did not initiate an administrative appeal under chapter 17A or if any appeal rights initiated have been exhausted.

COMMUNITY MENTAL HEALTH CENTER REIMBURSEMENT

Sec. 60. 2013 Iowa Acts, chapter 138, section 29, subsection 1, paragraph n, is amended to read as follows:

n. For the fiscal year beginning July 1, 2013, the reimbursement rates for inpatient mental health services provided at hospitals shall be increased by 1 percent over the rates in effect on June 30, 2013, subject to Medicaid program upper payment limit rules; ~~community mental health centers and providers of mental health services to county residents pursuant to a waiver approved under section 225C.7, subsection 3,~~ shall be reimbursed at 100 percent of the reasonable costs for the provision of services to recipients of medical assistance; and psychiatrists shall be reimbursed at the medical assistance program fee-for-service rate.

Sec. 61. 2013 Iowa Acts, chapter 138, section 29, subsection 1, is amended by adding the following new paragraph:

NEW PARAGRAPH. 0o. For the fiscal year beginning July 1, 2013, community mental health centers may choose to be reimbursed for the services provided to recipients of medical assistance through either of the following options:

(1) For 100 percent of the reasonable costs of the services.

(2) In accordance with the alternative reimbursement rate methodology established by the medical assistance program's managed care contractor for mental health services and approved by the department of human services.

Sec. 62. EMERGENCY RULES. The department of human services may adopt emergency rules under section 17A.4, subsection 3, and section 17A.5, subsection 2, paragraph "b", to implement the section of this division of this Act amending 2013 Iowa Acts, chapter 138, section 29, subsection 1, paragraph "n" and enacting "0o", and the rules shall be effective immediately upon filing unless a later date is specified in the rules. Any rules adopted in accordance with this section shall also be published as a notice of intended action as provided in section 17A.4.

Sec. 63. EFFECTIVE UPON ENACTMENT. This division of this Act, being deemed of immediate importance, takes effect upon enactment.

Sec. 64. RETROACTIVE APPLICABILITY. The section of this division of this Act amending 2013 Iowa Acts, chapter 138, section 12, subsection 19, paragraph "a", subparagraph (6), applies retroactively to July 1, 2013.

Sec. 65. APPLICABILITY. The rules adopted under the section of this division of this Act amending 2013 Iowa Acts, chapter 138, section 12, by enacting subsection 25, relating to disproportionate share hospital payments, shall be applicable beginning October 1, 2014.

Sec. 66. RETROACTIVE APPLICABILITY. The section of this division of this Act amending 2013 Iowa Acts, chapter 138, section 29, subsection 1, paragraph "a", by enacting new subparagraph (5), relating to open or unsettled cost reports, is retroactively applicable to July 1, 2005.

Sec. 67. RETROACTIVE APPLICABILITY. The sections of this division of this Act amending 2013 Iowa Acts, chapter 138, section 29, subsection 1, paragraph “n” and enacting new paragraph “0o”, apply retroactively to July 1, 2013.

DIVISION X
MENTAL HEALTH AND DISABILITY SERVICES

Sec. 68. MENTAL HEALTH AND DISABILITY SERVICES — EQUALIZATION PAYMENTS TRANSFER AND APPROPRIATION.

1. There is transferred from the general fund of the state to the department of human services for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For deposit in the property tax relief fund created in section 426B.1, for distribution as provided in this section, and subject to the Medicaid offset amendments in section 426B.3, subsection 5, as amended by this division of this 2014 Act, and related provisions of this division of this Act:

..... \$ 30,555,823

2. The moneys credited to the property tax relief fund in accordance with this section are appropriated to the department of human services for distribution of equalization payments for counties in the amounts specified in section 426B.3, subsection 4, for the fiscal year beginning July 1, 2014. If the county is part of a region that has been approved by the department in accordance with section 331.389, to commence partial or full operations, the county’s equalization payment shall be remitted to the region for expenditure as approved by the region’s governing board.

3. a. For the purposes of this subsection, “payment obligation” means an outstanding obligation for payment to the department of human services for the undisputed cost of services provided under the medical assistance program prior to July 1, 2012, or for the undisputed cost of non-Medicaid services provided prior to July 1, 2013.

b. Unless a county has entered into an agreement as provided in paragraph “c”, if a county receiving an equalization payment under this section has a payment obligation, the county shall remit to the department any unpaid portion of the payment obligation prior to June 30, 2015, from moneys available to the county that meet federal match requirements for the medical assistance program.

c. A county that has not paid the county’s payment obligation in full as provided in paragraph “b” shall enter into an agreement with the department for remittance of any unpaid portion of the county’s payment obligation. An agreement entered into under this lettered paragraph shall provide for remittance of any unpaid portion by the end of the fiscal year beginning July 1, 2014. The equalization payment for a county subject to this lettered paragraph shall be remitted as provided by the county’s agreement with the department.

d. The equalization payment for a county that is not subject to paragraph “c” shall be remitted on or before July 15, 2014.

Sec. 69. STATE PAYMENT PROGRAM REMITTANCE APPROPRIATION. The moneys transferred to the property tax relief fund for the fiscal year beginning July 1, 2014, from the federal social services block grant pursuant to 2013 Iowa Acts, chapter 136, section 11, subsection 3, paragraph “e”, and from the federal temporary assistance for needy families block grant, totaling at least \$11,774,275, are appropriated to the department of human services for the fiscal year beginning July 1, 2014, to be used for distribution of state payment program remittances to counties for the fiscal year in accordance with this section. The state payment program remittance shall be an amount equal to the amount paid to a county of residence under the program for state case services known as the state payment program, implemented pursuant to section 331.440, subsection 5, Code 2013, for the same 12-month period of August 2012 through July 2013 used to distribute state payment program remittances to counties in the state fiscal year beginning July 1, 2013. A county shall provide the remittance received by the county to the county’s mental health and disability services region.

Sec. 70. VOCATIONAL REHABILITATION SERVICES — EMPLOYMENT. The department of human services and the division of vocational rehabilitation services of the department of education shall jointly develop protocols and program models to integrate the employment-related services and other supports provided to persons with disabilities through federal match funding administered by the department and the division. The protocols and program models shall not include provisions that would interfere with the ability of any mental health and disability services region approved under section 331.389 operating as an employment network for the federal social security administration's ticket to work program for persons with disabilities to collect any milestone or outcome payments. The department and the division shall report on or before December 15, 2014, to the individuals identified in this Act for submission of reports and to the chairpersons and ranking members of the joint appropriations subcommittee on education on the expenditure of such funding in the previous fiscal year along with findings and recommendations.

Sec. 71. PROVISIONAL REGIONALIZATION AUTHORIZATION.

1. During the time period beginning on the effective date of this section and ending June 30, 2015, upon receiving an application from Mahaska and Marion counties, the director of human services may authorize the counties to form and operate a mental health and disability services region on a provisional basis for up to 12 months in accordance with this section.

2. Unless the director grants an exception to policy allowing the counties and their region, during the provisional operation time period, to meet a requirement through an alternative means, the counties and their region shall comply with all of the requirements applicable to a mental health and disability services region under chapter 331 and other law applicable to regions including but not limited to the exemption provisions in 441 IAC 25.91.

3. Prior to the end of the provisional operation time period, the director may reauthorize on a one-time basis the region to operate provisionally for an additional time period of up to 12 months.

4. If the director determines the two counties and their region are not in compliance with the requirements under subsection 2 during any provisional operation time period and that compliance will not be achieved through a corrective action plan, the director may assign each county to a region contiguous to the county. The region assigned shall amend its chapter 28E agreement and other operating requirements and policies to accept the assigned county.

Sec. 72. STUDY OF COMMUNITY-BASED SERVICE OPTIONS FOR PERSONS WITH SERIOUS MENTAL ILLNESS. The department of human services shall engage representatives of the department of inspections and appeals, department on aging, the regional mental health and disability services system, the Iowa association of community providers, the Iowa behavioral health association, and other service providers, and other stakeholders to study community-based placement options for persons with serious mental illness. The study shall consider both services currently available and services that should be developed to meet the needs of persons with serious mental illness. The system elements addressed by the study shall include but are not limited to regulatory, liability, and funding issues, and other barriers to maintaining current community-based services options and developing new options. The results of the study, including findings and recommendations shall be reported on or before December 15, 2014, to the governor and the persons designated by this Act for submission of reports.

Sec. 73. Section 230.1, subsection 1, Code 2014, is amended to read as follows:

1. The necessary and legal costs and expenses attending the taking into custody, care, investigation, admission, commitment, and support of a person with mental illness admitted or committed to a state hospital shall be paid by a county or by the state as follows:

a. If the person is eighteen years of age or older, as follows:

(1) The costs attributed to mental illness shall be paid by the regional administrator on behalf of the person's county of residence.

(2) The costs attributed to a substance-related disorder shall be paid by the person's county of residence.

(3) The costs attributable to a dual diagnosis of mental illness and a substance-related disorder may be split as provided in section 226.9C.

b. By the state as a state case if such person has no residence in this state, if the person's residence is unknown, or if the person is under eighteen years of age.

Sec. 74. Section 331.388, subsection 3, Code 2014, is amended to read as follows:

3. "Population" means, as of July 1 of the fiscal year preceding the fiscal year in which the population figure is applied, the population shown by the latest preceding certified federal census or the latest applicable population estimate issued by the United States census bureau, whichever is most recent.

Sec. 75. Section 331.391, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 4. If a region is meeting the financial obligations for implementation of its regional service system management plan for a fiscal year and residual funding is anticipated, the regional administrator shall reserve an adequate amount for cash flow of expenditure obligations in the next fiscal year. The cash flow amount shall not exceed twenty-five percent of the gross expenditures budgeted for the combined account or for all regional accounts for the fiscal year in progress. Residual funding remaining after the cash flow amount is reserved shall be used to expand the region's core services under section 331.397, subsection 4, and then to make additional core service domains available in the region as enumerated in section 331.397, subsection 6.

Sec. 76. Section 331.393, subsection 2, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. h. The financial eligibility requirements for service under the regional service system. A plan that otherwise incorporates the financial eligibility requirements of section 331.395 but allows eligibility for persons with resources above the minimum resource limitations adopted pursuant to section 331.395, subsection 1, paragraph "c", who were eligible under resource limitations in effect prior to July 1, 2014, or are authorized by the region as an exception to policy, shall be deemed by the department to be in compliance with financial eligibility requirements of section 331.395.

Sec. 77. Section 331.397, subsection 4, paragraph d, unnumbered paragraph 1, Code 2014, is amended to read as follows:

Support for employment or for activities leading to employment providing an appropriate match with an individual's abilities based upon informed, person-centered choices made from an array of options, including but not limited to all of the following:

Sec. 78. Section 331.424A, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 3A. An amount shall be reserved in the county services fund to address cash flow obligations in the next fiscal year. The cash flow amount shall not exceed twenty-five percent of the gross expenditures budgeted from the county services fund for the fiscal year in progress. The cash flow amount for a county's services fund shall be specified in the regional governance agreement entered into by the county under section 331.392.

Sec. 79. Section 331.424A, subsection 7, unnumbered paragraph 1, Code 2014, is amended to read as follows:

Notwithstanding subsection 5, for the fiscal years beginning July 1, 2013, and July 1, 2014, and July 1, 2015, county revenues from taxes levied by the county and credited to the county services fund shall not exceed the lower of the following amounts:

Sec. 80. Section 426B.3, subsection 1, Code 2014, is amended to read as follows:

1. For the fiscal years beginning July 1, 2013, and July 1, 2014, and July 1, 2015, the state and county funding for the mental health and disability services administered or paid for by counties shall be provided based on a statewide per capita expenditure target amount computed in accordance with this section and section 331.424A.

Sec. 81. Section 426B.3, subsection 4, Code 2014, is amended to read as follows:

4. *a.* For the fiscal years beginning July 1, 2013, ~~and July 1, 2014, and July 1, 2015~~, a county with a county population expenditure target amount that exceeds the amount of the county's base year expenditures for mental health and disabilities services shall receive an equalization payment for the difference.

b. The equalization payments determined in accordance with this subsection shall be made by the department of human services for each fiscal year as provided in appropriations made from the property tax relief fund for this purpose. If the county is part of a region that has been approved by the department in accordance with section 331.389, to commence partial or full operations, the county's equalization payment shall be remitted to the region or the county, as appropriate, for expenditure as approved by the region's governing board or in accordance with the county's service management plan, as appropriate. The payment for a county that has been approved by the department to operate as an individual county region shall be remitted to the county for expenditure as approved by the county board of supervisors. For the fiscal year beginning July 1, 2013, and succeeding fiscal years, the payment shall be remitted ~~on or before December 31~~ only for those counties approved to operate as an individual county region or to be part of a region. Remittance of the payment for a county without such approval shall be deferred until such approval is granted.

Sec. 82. Section 426B.3, subsection 5, Code 2014, is amended by striking the subsection and inserting in lieu thereof the following:

5. *a.* For the purposes of this subsection, unless the context otherwise requires:

(1) "*Base year*" means the fiscal year prior to the fiscal year for which a Medicaid offset amount is calculated.

(2) "*Base year amount*" means the actual amount expended from a county's services fund during the base year for the services and supports contained in the code set for the class of persons eligible for the Iowa health and wellness plan under chapter 249N.

(3) "*Calculation year*" means the fiscal year for which a Medicaid offset amount is calculated.

(4) "*Calculation year amount*" means the actual amount expended from a county's services fund during the calculation year for the services and supports contained in the code set for the class of persons eligible for the Iowa health and wellness plan under chapter 249N.

(5) "*Code set*" means the set of current procedural terminology (CPT) medical code set codes and the international classification of diseases, ninth revision (ICD-9) codes identified in accordance with this subsection for calculation of Medicaid offset amounts.

(6) "*Services fund*" means a county's mental health and disabilities services fund created in accordance with section 331.424A.

b. The department and representatives of mental health and disability services region regional administrators shall identify and agree to a code set for the services and supports provided under regional service management plans for the class of persons eligible for the Iowa health and wellness plan. The initial code set shall be identified and agreed to on or before June 30, 2014. The code set may be modified from time to time by agreement of the department and representatives of mental health and disability services region regional administrators.

c. Commencing with the fiscal year beginning July 1, 2013, and continuing in any succeeding fiscal year in which appropriations are enacted for distribution of equalization payments in the succeeding fiscal year in accordance with subsection 4, Medicaid offset amounts shall be calculated for the counties in accordance with this subsection. The calculation of county Medicaid offset amounts for a fiscal year shall be made and communicated to the counties by the department on or before October 15 following the calculation year. If rules are deemed to be necessary to provide further detail concerning calculation and administration of the Medicaid offset amounts, the rules shall be adopted by the mental health and disability services commission in consultation with the department and representatives of mental health and disability services region regional administrators.

d. (1) A county's Medicaid offset amount for a fiscal year shall be equal to eighty percent of the excess of the county's base year amount over the county's calculation year amount.

(2) In lieu of subparagraph (1), for the fiscal year beginning July 1, 2013, a county's Medicaid offset amount shall be calculated by identifying the excess in the actual amount expended from a county's services fund for the services and supports contained in the code set for the class of persons eligible for the Iowa health and wellness plan during the period beginning July 1, 2013, and ending December 31, 2013, over such actual amount expended for the same services and supports for such persons during the period beginning January 1, 2014, and ending June 30, 2014, and doubling the excess identified. A county's Medicaid offset amount for the fiscal year beginning July 1, 2013, shall be equal to eighty percent of the result.

e. A county shall address the county's Medicaid offset amount for a fiscal year in the fiscal year following the calculation year as follows:

(1) If the county receives an equalization payment in the fiscal year following the calculation year, the county shall repay the Medicaid offset amount to the state from that equalization payment. A county's repayment pursuant to this subparagraph shall be remitted on or before January 1 of the fiscal year in which the equalization payment is received and the repayment shall be credited to the property tax relief fund. Moneys credited to the property tax relief fund in accordance with this subparagraph are subject to appropriation by the general assembly to support mental health and disability services administered by the regional system. The department of human services' annual budget shall include recommendations for reinvestment of the amounts credited to the fund to address core and additional core services administered by the regional system.

(2) If the county does not receive an equalization payment in the fiscal year following the calculation year or the equalization payment is less than the Medicaid offset amount, the county shall, for the subsequent fiscal year, reduce the dollar amount certified for the county's services fund levy by the amount of the insufficiency. The initial year for such a reduction to be applied shall be the fiscal year beginning July 1, 2015.

Sec. 83. 2013 Iowa Acts, chapter 136, section 11, subsection 3, paragraph e, is amended to read as follows:

e. To be credited to the property tax relief fund created in section 426B.1:

(1) FY 2013-2014

..... \$ 7,480,233

Of the amount allocated in this subparagraph, up to \$600,000 may be used by the department of human services for distribution to counties for state case services provided in prior fiscal years for persons with mental illness, intellectual disability, or a developmental disability in accordance with section 331.440, Code 2013 or a dispute resolution process implemented in accordance with section 331.394, subsection 5 or 6.

(2) FFY 2014-2015

..... \$ 7,480,233

Of the amount allocated in this subparagraph, up to \$600,000 may be used by the department of human services for distribution to counties for state case services provided for persons with mental illness, intellectual disability, or a developmental disability in accordance with section 331.440, Code 2013, or in accordance with a dispute resolution process implemented in accordance with section 331.394, subsection 5 or 6.

Sec. 84. 2013 Iowa Acts, chapter 138, section 185, is amended to read as follows:

SEC. 185. EMERGENCY RULES. The department of human services may adopt administrative rules under section 17A.4, subsection 3, and section 17A.5, subsection 2, paragraph "b", during the period beginning July 1, 2013, and ending March 31, 2014, to implement the provisions of this division of this Act and the rules shall become effective immediately upon filing or on a later effective date specified in the rules, unless the effective date is delayed by the administrative rules review committee. Any rules adopted in accordance with this section shall not take effect before the rules are reviewed by the administrative rules review committee. The delay authority provided to the administrative rules review committee under section 17A.4, subsection 7, and section 17A.8, subsection 9, shall be applicable to a delay imposed under this section, notwithstanding a provision in those sections making them inapplicable to section 17A.5, subsection 2, paragraph "b". Any

rules adopted in accordance with the provisions of this section shall also be published as notice of intended action as provided in section 17A.4.

Sec. 85. EFFECTIVE UPON ENACTMENT. The following sections of this division of this Act, being deemed of immediate importance, take effect upon enactment:

1. The section providing a provisional regionalization authorization.
2. The section amending 2013 Iowa Acts, chapter 136, section 11.
3. The section amending section 331.393, subsection 2.
4. The section amending section 426B.3.
5. The section amending 2013 Iowa Acts, chapter 138, section 185.

Sec. 86. RETROACTIVE APPLICABILITY. The following provision or provisions of this division of this Act apply retroactively to July 1, 2013:

1. The section amending 2013 Iowa Acts, chapter 138, section 185.

DIVISION XI FAMILY SUPPLEMENTATION

Sec. 87. Section 249A.4, subsection 10, paragraph b, subparagraph (6), Code 2014, is amended to read as follows:

(6) Supplementation shall not be applicable if the facility's occupancy rate is less than ~~eighty~~ fifty percent.

Sec. 88. Section 249A.4, subsection 10, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. c. (1) A nursing facility that utilizes the supplementation option and receives supplementation under this subsection during any calendar year, shall report to the department of human services, annually, by January 15, the following information for the preceding calendar year:

(a) The total number of nursing facility beds available at the nursing facility, the number of such beds available in private rooms, and the number of such beds available in other types of rooms.

(b) The average occupancy rate of the facility on a monthly basis.

(c) The total number of residents for which supplementation was utilized.

(d) The average private pay charge for a private room in the nursing facility.

(e) For each resident for whom supplementation was utilized, the total charge to the resident for the private room, the portion of the total charge reimbursed under the Medicaid program, and the total charge reimbursed through supplementation.

(2) The department shall compile the information received and shall submit the compilation to the general assembly, annually by May 1.

DIVISION XII MISCELLANEOUS

PREPARATION FOR ADULT LIVING SERVICES (PALS)

Sec. 89. Section 234.46, subsection 1, paragraph c, Code 2014, is amended to read as follows:

c. At the time the person became age eighteen, the person received foster care services that were paid for by the state under section 234.35, services at a state training school, services at a juvenile shelter care home, or services at a juvenile detention home and the person is no longer receiving such services.

Sec. 90. Section 234.46, subsection 2, unnumbered paragraph 1, Code 2014, is amended to read as follows:

The division shall establish a preparation for adult living program directed to young adults. The purpose of the program is to assist persons who are leaving foster care and other court-ordered services at age eighteen or older in making the transition to self-sufficiency.

The department shall adopt rules necessary for administration of the program, including but not limited to eligibility criteria for young adult participation and the services and other support available under the program. The rules shall provide for participation of each person who meets the definition of young adult on the same basis, regardless of whether federal financial participation is provided. The services and other support available under the program may include but are not limited to any of the following:

Sec. 91. MEDICAID AND HAWK-I STATE PLAN AMENDMENTS AND WAIVERS — NOTIFICATION. The department of human services shall notify the chairpersons and ranking members of the joint appropriations subcommittee on health and human services, the chairpersons and ranking members of the committees on human resources of the senate and house of representatives, the legislative services agency, and the legislative caucus staffs prior to submission of any Medicaid or hawk-i program state plan amendment or waiver to the centers for Medicare and Medicaid services of the United States department of health and human services.

Sec. 92. CHILD WELFARE SERVICES COMMITTEE.

1. The legislative council is requested to establish a child welfare services committee.
2. The committee membership shall include the following persons:
 - a. The director of human services or the director's designee.
 - b. The administrator of child welfare programs under the department of human services or the administrator's designee.
 - c. The administrator of the division of criminal and juvenile justice planning in the department of human rights or the administrator's designee.
 - d. The administrator of the child advocacy board in the department of inspections and appeals or the administrator's designee.
 - e. The chief justice of the supreme court or the chief justice's designee.
 - f. The director of the department of education or the director's designee.
 - g. The executive director of the Iowa foster and adoptive parent association or the executive director's designee.
 - h. The executive director of the coalition for family and children's services in Iowa or the executive director's designee.
 - i. The presiding officer of the Iowa juvenile court services association or the presiding officer's designee.
 - j. The director of the child health specialty clinics at the university of Iowa or the director's designee.
 - k. A youth member of the achieving maximum potential program designated by the program's director.
 - l. The director of the child and family policy center or the director's designee.
 - m. Members of the general assembly appointed by the legislative council.
 - n. Other persons designated by the legislative council.
3. The committee shall perform the following duties:
 - a. Review the array of child welfare services in the state.
 - b. Identify options for improving the coordination and collaboration between the public and private entities involved with child welfare services.
 - c. Direct special attention to children's mental and behavioral health services.
 - d. Identify policies to support the growth and expansion of community-based pediatric integrated health homes.
 - e. Identify options to support continuous improvement of pediatric mental health services and innovation by service providers of such services at the state and community levels.
 - f. Consider proposals for creation of a center of collaborative children's mental and behavioral health services.
 - g. Evaluate the adequacy of the public funding of child welfare services and identify options to address shortfalls and for shifting resources.

* Item veto; see message at end of the Act

4. The committee shall submit a final report with findings and recommendations to the governor and general assembly for action in the 2015 legislative session.

*DIVISION XIII
ASSET VERIFICATION

Sec. 93. MEDICAID PROGRAM — ASSET, INCOME, AND IDENTITY VERIFICATION. The department of human services shall issue a request for proposals to contract with a third-party vendor to establish an electronic asset, income, and identity eligibility verification system for the purposes of determining or redetermining the eligibility of an individual who is an applicant for or recipient of medical assistance under the Medicaid state plan on the basis of being aged, blind, or disabled in accordance with 42 U.S.C. §1396w. The third-party vendor selected shall be able to demonstrate in writing its current relationships or contracts with financial institutions in the state and nationally. Participation by financial institutions in providing account balances for asset verification shall remain voluntary. The department may transfer funds appropriated in this 2014 Act for the Medicaid program as necessary to pay the selected third-party vendor in accordance with this section. The department of human services shall submit by September 1, 2014, a progress report to the individuals identified in this 2014 Act for submission of reports.

*Sec. 94. EFFECTIVE UPON ENACTMENT. This division of this Act, being deemed of immediate importance, takes effect upon enactment.**

DIVISION XIV
INTERDEPARTMENTAL COORDINATION — INDIVIDUALS RELEASED FROM
CORRECTIONAL SYSTEM

Sec. 95. INTERDEPARTMENTAL COORDINATION — INDIVIDUALS RELEASED FROM THE CORRECTIONAL SYSTEM.

1. The department of human services, the department of public health, the department on aging, the department of workforce development, and the department of corrections shall implement an interagency collaborative effort to provide an integrated approach to address the medical and psychosocial needs of individuals upon release from a correctional facility. The collaboration shall provide for all of the following:

a. Coordination between the departments of policies and procedures to facilitate information sharing, during the prerelease, transitional, and postrelease phases, including the development of protocols to share health and other personal information of an individual between departmental personnel involved in providing the individual's prerelease, transition, and postrelease services and support.

b. Cross-disciplinary prerelease preparation that includes application for medical assistance, social security disability, and other supports for which the individual may be eligible; assessment of the holistic clinical and social needs of the individual including but not limited to those relating to health and medical care, housing, education and training, employment assistance, and legal assistance; and identification of community-based services and providers necessary to address identified needs, including but not limited to those necessary to address mental health and substance-related disorders.

c. Transitional and postrelease interagency communication and coordination to ensure a more seamless transition of the individual to the community, ongoing linkages to community-based services, and continuity of care.

2. The departments shall submit by December 15, 2014, a report to the individuals identified in this 2014 Act for submission of reports describing the details of the approach developed and implemented, any barriers to the development and implementation, any recommendations for changes in statute or rules to facilitate the approach, and any other recommendations.

* Item veto; see message at end of the Act

DIVISION XV
STATE CHILD CARE ASSISTANCE

Sec. 96. Section 237A.13, subsection 7, paragraphs a and c, Code 2014, are amended to read as follows:

a. Families with an income at or below one hundred percent of the federal poverty level whose members are employed, for at least twenty-eight hours per week in the aggregate, are employed or are participating at a satisfactory level in an approved training program or educational program, and parents with a family income at or below one hundred percent of the federal poverty level who are under the age of twenty-one years and are participating in an educational program leading to a high school diploma or the equivalent.

c. Families with an income of more than one hundred percent but not more than one hundred forty-five percent of the federal poverty level whose members are employed, for at least twenty-eight hours per week in the aggregate, are employed or are participating at a satisfactory level in an approved training program or educational program.

Sec. 97. IMPLEMENTATION. The department of human services shall adopt rules and take other actions as necessary to implement, as state child care assistance program eligibility provisions, the amendments to section 237A.13 in this division of this Act, on July 1, 2014.

DIVISION XVI
PRIOR AUTHORIZATION

Sec. 98. NEW SECTION. 505.26 Prior authorization for prescription drug benefits — standard process and form.

1. As used in this section:

a. “Facility”, “health benefit plan”, “health care professional”, “health care provider”, “health care services”, and “health carrier” mean the same as defined in section 514J.102.

b. “Pharmacy benefits manager” means the same as defined in section 510B.1.

2. The commissioner shall develop, by rule, a process for use by each health carrier and pharmacy benefits manager that requires prior authorization for prescription drug benefits pursuant to a health benefit plan, to submit, on or before January 1, 2015, a single prior authorization form for approval by the commissioner, that each health carrier or pharmacy benefits manager shall be required to use beginning on July 1, 2015. The process shall provide that if a prior authorization form submitted to the commissioner by a health carrier or pharmacy benefits manager is not approved or disapproved within thirty days after its receipt by the commissioner, the form shall be deemed approved.

3. The commissioner shall develop, by rule, a standard prior authorization process which meets all of the following requirements:

a. Health carriers and pharmacy benefits managers shall allow health care providers to submit a prior authorization request electronically.

b. Health carriers and pharmacy benefits managers shall provide that approval of a prior authorization request shall be valid for a minimum length of time in accordance with the rules adopted under this section. In adopting the rules, the commissioner may consult with health care professionals who seek prior authorization for particular types of drugs, and as the commissioner determines to be appropriate, negotiate standards for such minimum time periods with individual health carriers and pharmacy benefits managers.

c. Health carriers and pharmacy benefits managers shall make the following available and accessible on their internet sites:

(1) Prior authorization requirements and restrictions, including a list of drugs that require prior authorization.

(2) Clinical criteria that are easily understandable to health care providers, including clinical criteria for reauthorization of a previously approved drug after the prior authorization period has expired.

(3) Standards for submitting and considering requests, including evidence-based guidelines, when possible, for making prior authorization determinations.

d. Health carriers shall provide a process for health care providers to appeal a prior authorization determination as provided in chapter 514J. Pharmacy benefits managers shall

provide a process for health care providers to appeal a prior authorization determination that is consistent with the process provided in chapter 514J.

4. In adopting a standard prior authorization process, the commissioner shall consider national standards pertaining to electronic prior authorization, such as those developed by the national council for prescription drug programs.

5. A prior authorization form approved by the commissioner shall meet all of the following requirements:

a. Not exceed two pages in length, except that a prior authorization form may exceed that length as determined to be appropriate by the commissioner.

b. Be available in electronic format.

c. Be transmissible in an electronic format or a fax transmission.

6. Beginning on July 1, 2015, each health carrier and pharmacy benefits manager shall use and accept the prior authorization form that was submitted by that health carrier or pharmacy benefits manager and approved for the use of that health carrier or pharmacy benefits manager by the commissioner pursuant to this section. Beginning on July 1, 2015, health care providers shall use and submit the prior authorization form that has been approved for the use of a health carrier or pharmacy benefits manager, when prior authorization is required by a health benefit plan.

**7. a. If a health carrier or pharmacy benefits manager fails to use or accept the prior authorization form that has been approved for use by the health carrier or pharmacy benefits manager pursuant to this section, or to respond to a health care provider's request for prior authorization of prescription drug benefits within seventy-two hours of the health care provider's submission of the form, the request for prior authorization shall be considered to be approved.*

b. However, if the prior authorization request is incomplete or additional information is required, the health carrier or pharmacy benefits manager may request the additional information within the seventy-two-hour period and once the additional information is submitted the provisions of paragraph "a" shall again apply.

*c. Notwithstanding paragraphs "a" and "b", the commissioner may develop, by rule, minimum time periods for a health carrier or pharmacy benefits manager to respond to a health care provider's request for prior authorization of prescription drug benefits or for additional information, that are less than, but in no case exceed seventy-two hours, as the commissioner deems appropriate under the circumstances.**

Sec. 99. Section 510B.3, subsection 2, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. c. A process for the submission of forms.

Sec. 100. NEW SECTION. 510B.9 **Submission, approval, and use of prior authorization form.**

A pharmacy benefits manager shall file with and have approved by the commissioner a single prior authorization form as provided in section 505.26. A pharmacy benefits manager shall use the single prior authorization form as provided in section 505.26.

Sec. 101. **EFFECTIVE UPON ENACTMENT.** This division of this Act, being deemed of immediate importance, takes effect upon enactment.

DIVISION XVII
POISON CONTROL CENTER

Sec. 102. **POISON CONTROL CENTER — FEDERAL APPROVAL.** The department of human services shall request approval from the centers for Medicare and Medicaid services of the United States department of health and human services to utilize administrative funding under the federal Children's Health Insurance Program Reauthorization Act of 2009, Pub. L. No. 111-3, to provide the maximum federal matching funds available to implement

* Item veto; see message at end of the Act

a new health services initiative as provided under section 2105(a)(1)(D)(ii) of the federal Social Security Act, to fund the state poison control center.

Sec. 103. EFFECTIVE UPON ENACTMENT. This division of this Act, being deemed of immediate importance, takes effect upon enactment.

DIVISION XVIII
AGING AND LONG-TERM CARE DELIVERY INTERIM COMMITTEE

Sec. 104. INTERIM COMMITTEE ON AGING AND LONG-TERM CARE DELIVERY.

1. The legislative council is requested to establish a study committee for the 2014 interim to examine issues relating to aging Iowans and long-term care. The interim committee shall comprehensively review the existing long-term care delivery system and make recommendations to create a sustainable, person-centered approach that increases health and life outcomes; supports maximum independence by providing the appropriate level of care and services through a balance of facility-based and home and community-based options; addresses medical and social needs in a coordinated, integrated manner; provides for sufficient resources including a stable, well-qualified workforce; and is fiscally accountable.

2. The interim committee shall provide a forum for open and constructive dialogue among stakeholders representing individuals involved in the delivery and financing of long-term care services and supports, consumers and families of consumers in need of such services and supports, legislators, and representatives of agencies responsible for oversight, funding, and regulation of such services and supports.

3. The interim committee shall specifically address the cost and financing of long-term care and services, the coordination of services among providers, the availability of and access to a well-qualified workforce including both the compensated workforce and family and other uncompensated caregivers, and the balance between facility-based and home and community-based care and services. In addition, the interim committee shall consider methods to educate consumers and enhance engagement of consumers in the broader conversation regarding long-term care issues, including their experiences with, concerns about, and expectations and recommendations for action regarding the long-term care delivery system in the state.

4. Members of the interim committee shall include all of the following:

a. Five members of the senate and five members of the house of representatives including the following:

(1) The chairpersons and ranking members of the committees on human resources of the senate and house of representatives, or a member of the committee designated by the chairperson or ranking member.

(2) The co-chairpersons and ranking members of the joint appropriations subcommittee on health and human services of the senate and house of representatives, or a member of the subcommittee designated by the chairperson or ranking member.

b. Five members of the general public who are individual consumers or a member of a consumer's family, one each to be selected by the following:

(1) The older Iowans legislature.

(2) The Iowa alliance of retired Americans.

(3) The Iowa association of area agencies on aging.

(4) The Iowa caregivers association.

(5) AARP Iowa.

c. The director of the department on aging, or the director's designee.

d. The state long-term care ombudsman, or the ombudsman's designee.

e. Five members who represent those involved in the delivery of long-term care services.

5. The interim committee may request from state agencies including the department of human services, the department of public health, the department on aging, the office of long-term care ombudsman, the department of inspections and appeals, the insurance division of the department of commerce, and the department of workforce development, information and assistance as needed to complete its work.

6. The interim committee shall submit its findings and recommendations to the general assembly for consideration during the 2015 legislative session.

*DIVISION XIX

HEALTHIEST CHILDREN INITIATIVE

Sec. 105. **NEW SECTION. 135.181 Iowa healthiest children initiative.**

1. The Iowa healthiest children initiative is established in the department. The purpose of the initiative is to develop and implement a plan for Iowa children to become the healthiest children in the nation by January 1, 2020. The areas of focus addressed by the initiative shall include improvement of physical, dental, emotional, behavioral, and mental health and wellness; access to basic needs such as food security, appropriate nutrition, safe and quality child care settings, and safe and stable housing, neighborhoods, and home environments; and promotion of healthy, active lifestyles by addressing adverse childhood events, reducing exposures to environmental toxins, decreasing exposures to violence, advancing tobacco-free and drug abuse-free living, increasing immunization rates, and improving family well-being.

2. The department shall create a task force, including members who are child health experts external to the department, to develop an implementation plan to achieve the purpose of the initiative. The implementation plan, including findings, recommendations, performance benchmarks, data collection provisions, budget needs, and other implementation provisions shall be submitted to the governor and general assembly on or before December 15, 2014.

Sec. 106. **EFFECTIVE UPON ENACTMENT.** This division of this Act, being deemed of immediate importance, takes effect upon enactment.*

*DIVISION XX

POTENTIAL MEDICAID STATE PLAN AMENDMENT — ELDERS

Sec. 107. **MEDICAID — POTENTIAL STATE PLAN AMENDMENT — HOME AND COMMUNITY-BASED SERVICES FOR ELDERS.** The department of human services shall engage stakeholders with interest or expertise in issues relating to elders to review the potential for development and submission of a Medicaid program state plan amendment in accordance with section 2402 of the federal Patient Protection and Affordable Care Act to cover home and community-based services for eligible elders 65 years of age or older. The department shall make recommendations on or before December 15, 2014, to the governor and the general assembly, detailing provisions for incorporation into such a potential Medicaid program state plan amendment relating to financial eligibility; benefits, including whether individuals receiving such Medicaid services should be eligible for full Medicaid benefits; available services; and the needs-based level of care criteria for determination of eligibility under the state plan amendment.*

DIVISION XXI

DENTAL COVERAGE — EXTERNAL REVIEW

Sec. 108. Section 514J.102, subsection 1, Code 2014, is amended to read as follows:

1. a. “Adverse determination” means a determination by a health carrier that an admission, availability of care, continued stay, or other health care service, other than a dental care service, that is a covered benefit has been reviewed and, based upon the information provided, does not meet the health carrier’s requirements for medical necessity, appropriateness, health care setting, level of care, or effectiveness, and the requested service or payment for the service is therefore denied, reduced, or terminated.

b. For the purposes of denial of a dental care service, “adverse determination” means a determination by a health carrier that a dental care service that is a covered benefit has been reviewed and, based upon the information provided, does not meet the health carrier’s requirements for medical necessity, and the requested service or payment for the service is therefore denied, reduced, or terminated in whole or in part.

* Item veto; see message at end of the Act

c. "Adverse determination" does not include a denial of coverage for a service or treatment specifically listed in plan or evidence of coverage documents as excluded from coverage.

Sec. 109. Section 514J.102, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 11A. "Dental care services" means diagnostic, preventive, maintenance, and therapeutic dental care that is provided in accordance with chapter 153.

Sec. 110. Section 514J.102, subsection 22, Code 2014, is amended to read as follows:

22. "Health care services" means services for the diagnosis, prevention, treatment, cure, or relief of a health condition, illness, injury, or disease. "Health care services" includes dental care services.

Sec. 111. Section 514J.103, subsection 2, paragraph a, Code 2014, is amended to read as follows:

a. A policy or certificate that provides coverage only for a specified disease, specified accident or accident-only, credit, disability income, hospital indemnity, long-term care, ~~dental care~~, vision care, or any other limited supplemental benefit.

Sec. 112. REVIEW OF BASES USED FOR EXTERNAL REVIEW OF ADVERSE DETERMINATIONS. The commissioner of insurance shall engage stakeholders to review the differences in the bases used for external review of adverse determinations under chapter 514J as applied to health care services relative to dental care services. The commissioner of insurance shall report findings and recommendations to the governor and the general assembly by December 15, 2014.

Approved May 30, 2014, with exceptions noted.

TERRY E. BRANSTAD, *Governor*

Dear Mr. Secretary:

I hereby transmit House File 2463, an Act relating to appropriations for health and human services and veterans and including other related provisions and appropriations, extending the duration of county mental health and disabilities services fund per capita levy provisions, and including effective date and retroactive and other applicability date provisions.

A stable, predictable health and human services budget is critically important to Iowa taxpayers who fund these programs and to Iowa's most vulnerable who rely upon these programs. This budget falls short of the high standard Iowans deserve and need, especially in two areas: compensatory education for former Iowa Juvenile Home residents and Medicaid. The budget I proposed in January 2014 included funding for compensatory education of children formerly served by the Iowa Juvenile Home. This bill fails to fund compensatory education; however, I am committed to ensuring the educational needs of the children are met. The Department of Human Services will fund any compensatory education required. Although sufficient funds will remain available to cover a potential Medicaid budget shortfall in fiscal year 2014, the failure to meet the projected needs for Medicaid leads to bad budgeting and is a practice that must be changed.

House File 2463 is approved on this date with the following exceptions, which I hereby disapprove.

I am unable to approve the designated portion of the item designated as Section 3, amending the 2013 Iowa Acts, chapter 138, section 133, subsection 4, lettered paragraph p by inserting subparagraph 2. This item requires the Department of Human Services to collaborate with the Iowa Collaborative Safety Net Provider Network and the Iowa Primary Care Association to develop a long-term place for the statewide regionally based network. This is unnecessary

because it is duplicative of the department's continued efforts to work with all stakeholders and study methods to modernize the Medicaid system.

I am unable to approve the designated portion of the item designated as Section 6, in its entirety. This item creates a redundant, overly burdensome mandate requiring the Iowa Veterans' Home to make expenditure reports monthly to the Legislative Services Agency for fiscal year 2015. I strongly support transparency efforts that publicly disclose how departments spend their resources and this information is already available within the State's accounting and budgeting systems.

I am unable to approve the item designated as Section 17, in its entirety. This item requires the Department of Human Services to redundantly report on cost containment strategies. The Department of Human Services, Department of Management and the Legislative Services Agency meet on a monthly basis to determine projections for the Medical Assistance appropriation. Information relating to cost containment strategies is shared during these meetings. While I strongly support transparency efforts that publicly disclose how departments spend their resources, this information is already available within the State's accounting and budgeting systems.

I am unable to approve the designated portion of the item designated as Section 18, amending the 2013 Iowa Acts, chapter 138, section 142 by inserting a new subsection 23. This item is unnecessary and is duplicative of efforts by the Department of Human Services because the department is continually evaluating new methods to better serve Medicaid patients in the most cost-effective way for taxpayers.

I am unable to approve the designated portion of the item designated as Section 19, amending the 2013 Iowa Acts, chapter 138, section 143, by inserting numbered paragraph 8. This item requires the Department of Human Services to submit a report regarding implementation of a uniform cost report. While I strongly support transparency and collaboration, this item is redundant and duplicative because the department already works with stakeholders and a report is unnecessary due to the fact that this information is available upon request. There is no need to require government to make a report about a report. This is unnecessary red-tape.

I am unable to approve the designated portion of the item designated as Section 23, amending the 2013 Iowa Acts, chapter 138, section 147, subsection 1, by inserting an unnumbered paragraph. This item requires that the maintenance staff be maintained at the Iowa Juvenile Home at the same level as it was in January 2014. In December of 2013, the Department of Human Services determined it was in the best interest of the youth to find appropriate, alternative placements. The department completed placing all children formerly housed at the Iowa Juvenile Home at licensed or accredited facilities or at home. Because the Iowa Juvenile Home no longer serves children and the facility continues to be maintained by the Department of Human Services in coordination with the Department of Administrative Services, this item is no longer necessary.

I am unable to approve the designated portion of the item designated as Section 24, amending the 2013 Iowa Acts, chapter 138, by inserting section 147A, subsection 2. The Department of Human Services already tracks youth served by the department and the outcomes the youth experience. This item creates an unfunded system that is duplicative of the department's ongoing efforts.

I am unable to approve the designated portion of the item designated as Section 24, amending the 2013 Iowa Acts, chapter 138, by inserting section 147A, subsection 3. The Department of Human Services has transfer authority. When transfers are made, a notification mechanism to the Legislature is already in place.

I am unable to approve the designated portion of the item designated as Section 25, amending the 2013 Iowa Acts, chapter 138, section 148, by inserting numbered paragraph 28. This item requires the department to review child welfare expansion issues. A task force conducted a

review in 2009 and the Department of Human Services will proceed to update this study if any changes are needed.

I am unable to approve the designated portion of the item designated Section 32, amending 2013 Iowa Acts, chapter 138, section 156, by inserting lettered, numbered paragraph 1A. This item prohibits external approvals that are designed to ensure budget integrity, stability and predictability. Management must have the ability and flexibility to allocate resources where they are most effective and needed. In addition, this item creates a redundant, overly burdensome mandate requiring the department to report to the chairpersons and ranking members of the appropriations committees on a monthly basis. While I strongly support transparency efforts that publicly disclose how departments spend their resources, this information is already available within the State's accounting and budgeting systems.

I am unable to approve the item designated as Section 58, in its entirety. This item causes unspent funds for Field Operations to not revert to the General Fund. The carry-forward language does not work to advance my goals of returning predictability and sustainability back to government budgeting. Additionally, providing carry-forward language for the Department of Human Services for field operations before the fiscal year has begun and before it can be known if funds will exist to carry-forward is inappropriate.

I am unable to approve the item designated Section 91, in its entirety. This item requires the Department of Human Services to report to the Legislature prior to the submission of any Medicaid or hawk-i program state plan amendment or waiver to the centers for Medicare and Medicaid services. The Department of Human Services, Department of Management and the Legislative Services Agency meet on a monthly and quarterly basis to determine projections for these services. While I strongly support transparency efforts that publicly disclose how departments manage their programs, this information is already provided to the Legislature and can be made available upon request as well.

I am unable to approve the item designated as Division XIII, in its entirety. I am supportive of efforts to increase accountability and oversight in Medicaid spending. However, this item depends on the one-time funding provided in Senate File 2363. I am taking action on this item consistent with the action I took on Senate File 2363.

I am unable to approve the item designated as Section 98, subsection 7, in its entirety. This item requires each health insurance carrier and pharmacy benefits manager (PBM) to develop a single standard form that the insurance carrier or PBM must use when prior authorization for prescription drugs is required. This requirement creates inconsistencies between state and federal insurance regulations. I believe time requirements are best implemented through the administrative rules process under the Iowa Insurance Division. The division will initiate rulemaking creating consistency for consumers and insurers.

I am unable to approve the item designated as Division XIX, in its entirety. This duplicates the work of the Healthiest State Initiative by creating the Healthiest Children Initiative. My administration's goal is to make Iowa the Healthiest State by 2016. The Healthiest State Initiative is privately led and publicly endorsed and encourages all Iowans to improve their overall health and well-being. Making Iowa the healthiest state in the nation is not only critical to the economic viability of our state, but also critical to the quality of life for all Iowans. Iowans have made great strides in improving their health and continue to work toward my goal of becoming the healthiest state in the nation by 2016. The Healthiest State Initiative has and will continue to assist Iowans, including children, in learning about and applying proven methods to live longer, happier, and healthier lives. There is no need to duplicate programs or grow bureaucracy when a private sector led initiative is working.

I am unable to approve the item designated as Division XX, in its entirety. This item requires the Department of Human Services to meet with stakeholders regarding elder services under the Medicaid program. This effort is already being conducted on a regular basis and there is no need to duplicate government services.

For the above reasons, I respectfully disapprove the designated items in accordance with Amendment IV of the Amendments of 1968 to the Constitution of the State of Iowa. All other items in House File 2463 are hereby approved as of this date.

Sincerely,
TERRY E. BRANSTAD, Governor

CHAPTER 1141

STATE AND LOCAL GOVERNMENT FINANCIAL AND REGULATORY MATTERS —
APPROPRIATIONS AND MISCELLANEOUS CHANGES

H.F. 2473

AN ACT relating to state and local finances by making appropriations, providing for fees, providing for legal responsibilities, and providing for regulatory requirements, taxation, and other properly related matters, and including penalties and effective date and retroactive applicability provisions.

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

DIVISION I
STANDING APPROPRIATIONS AND RELATED MATTERS

Section 1. 2013 Iowa Acts, chapter 140, is amended by adding the following new section:
NEW SECTION. SEC. 1A. BUDGET PROCESS FOR FISCAL YEAR 2015-2016.

1. For the budget process applicable to the fiscal year beginning July 1, 2015, on or before October 1, 2014, in lieu of the information specified in section 8.23, subsection 1, unnumbered paragraph 1, and paragraph “a”, all departments and establishments of the government shall transmit to the director of the department of management, on blanks to be furnished by the director, estimates of their expenditure requirements, including every proposed expenditure, for the ensuing fiscal year, together with supporting data and explanations as called for by the director of the department of management after consultation with the legislative services agency.

2. The estimates of expenditure requirements shall be in a form specified by the director of the department of management, and the expenditure requirements shall include all proposed expenditures and shall be prioritized by program or the results to be achieved. The estimates shall be accompanied by performance measures for evaluating the effectiveness of the programs or results.

Sec. 2. 2013 Iowa Acts, chapter 140, is amended by adding the following new section:
NEW SECTION. SEC. 3A. GENERAL ASSEMBLY.

1. The appropriations made pursuant to section 2.12 for the expenses of the general assembly and legislative agencies for the fiscal year beginning July 1, 2014, and ending June 30, 2015, are reduced by the following amount:

..... \$ 3,000,000

2. The budgeted amounts for the general assembly for the fiscal year beginning July 1, 2014, may be adjusted to reflect unexpended budgeted amounts from the previous fiscal year.

Sec. 3. 2013 Iowa Acts, chapter 140, section 6, is amended to read as follows:

SEC. 6. LIMITATIONS OF STANDING APPROPRIATIONS — FY 2014-2015. Notwithstanding the standing appropriations in the following designated sections for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the amounts appropriated from the general fund of the state pursuant to these sections for the following designated purposes shall not exceed the following amounts:

1. For operational support grants and community cultural grants under section 99F.11, subsection 3, paragraph “d”, subparagraph (1):

.....	\$	208,351
		<u>416,702</u>

~~2. For regional tourism marketing under section 99F.11, subsection 3, paragraph “d”, subparagraph (2):~~

.....	\$	582,000
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3. For payment for nonpublic school transportation under section 285.2:

.....	\$	8,560,931
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If total approved claims for reimbursement for nonpublic school pupil transportation exceed the amount appropriated in accordance with this subsection, the department of education shall prorate the amount of each approved claim.

4. For the enforcement of chapter 453D relating to tobacco product manufacturers under section 453D.8:

.....	\$	9,208
		<u>18,416</u>

Sec. 4. Section 257.35, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 8A. Notwithstanding subsection 1, and in addition to the reduction applicable pursuant to subsection 2, the state aid for area education agencies and the portion of the combined district cost calculated for these agencies for the fiscal year beginning July 1, 2014, and ending June 30, 2015, shall be reduced by the department of management by fifteen million dollars. The reduction for each area education agency shall be prorated based on the reduction that the agency received in the fiscal year beginning July 1, 2003.

*DIVISION II

CLAIMS AGAINST THE STATE AND BY THE STATE

Sec. 5. Section 8.55, subsection 3, paragraph a, Code 2014, is amended to read as follows:

a. Except as provided in paragraphs “b”, “c”, ~~and “d”~~, and “0e”, the moneys in the Iowa economic emergency fund shall only be used pursuant to an appropriation made by the general assembly. An appropriation shall only be made for the fiscal year in which the appropriation is made. The moneys shall only be appropriated by the general assembly for emergency expenditures.

Sec. 6. Section 8.55, subsection 3, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. 0e. There is appropriated from the Iowa economic emergency fund to the state appeal board an amount sufficient to pay claims authorized by the state appeal board as provided in section 25.2.

Sec. 7. Section 25.2, subsection 4, Code 2014, is amended to read as follows:

4. Payments authorized by the state appeal board shall be paid from the appropriation or fund of original certification of the claim. However, if that appropriation or fund has since reverted under section 8.33, then such payment authorized by the state appeal board shall be ~~out of any money in the state treasury not otherwise appropriated~~ as follows:

a. From the appropriation made from the Iowa economic emergency fund in section 8.55 for purposes of paying such expenses.

b. To the extent the appropriation from the Iowa economic emergency fund described in paragraph “a” is insufficient to pay such expenses, there is appropriated from moneys in the general fund of the state not otherwise appropriated the amount necessary to fund the deficiency.*

* Item veto; see message at end of the Act

DIVISION III
MISCELLANEOUS PROVISIONS AND APPROPRIATIONS

Sec. 8. AIR QUALITY PROGRAM. Notwithstanding the purposes provided in section 455E.11, subsection 2, paragraph “c”, there is appropriated from the household hazardous waste account of the groundwater protection fund to the department of natural resources for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For supporting the department’s air quality programs, including salaries, support, maintenance, and miscellaneous purposes:

..... \$ 1,400,000

Sec. 9. FOOD SECURITY FOR OLDER INDIVIDUALS. There is appropriated from the general fund of the state to the department on aging for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

To award to each area agency on aging designated under section 231.32 in the proportion that the estimated amount of older individuals in Iowa served by that area agency on aging bears to the total estimated amount of older individuals in Iowa, to be used to provide congregate meals and home-delivered meals to food-insecure older individuals in Iowa:

..... \$ 250,000

Sec. 10. AIR QUALITY STAKEHOLDER GROUP. The director of the department of natural resources shall convene a stakeholder group for purposes of studying the funding of air quality programs administered by the department. By December 1, 2014, the department shall submit a written report to the general assembly regarding the findings and recommendations of the stakeholder group.

Sec. 11. PERSONNEL SETTLEMENT AGREEMENT PAYMENTS. The general assembly and the judicial branch shall not enter into a personnel settlement agreement with a state employee that contains a confidentiality provision intended to prevent public disclosure of the agreement or any terms of the agreement.

*Sec. 12. *Section 8.9, subsection 2, paragraph a, Code 2014, is amended to read as follows:*
a. *All grant applications submitted and grant moneys received by a department on behalf of the state shall be reported to the office of grants enterprise management. The office shall by ~~January 31~~ December 1 of each year submit to the fiscal services division of the legislative services agency a written report listing all grants received during the ~~previous calendar~~ most recently completed federal fiscal year with a value over one thousand dollars and the funding entity and purpose for each grant. However, the reports on grants filed by the state board of regents pursuant to section 8.44 shall be deemed sufficient to comply with the requirements of this subsection. In addition, each department shall submit and the office shall report, as applicable, for each grant applied for or received and other federal moneys received the expected duration of the grant or the other moneys, maintenance of effort or other matching fund requirements throughout and following the period of the grant or the other moneys, the sources of the federal funding and any match funding, any policy, program, or operational requirement associated with receipt of the funding, a status report on changes anticipated in the federal requirements associated with the grant or other federal funding during the fiscal year in progress and the succeeding fiscal year, and any other information concerning the grant or other federal funding that would be helpful in the development of policy or budget decisions. The fiscal services division of the legislative services agency shall compile the information received for consideration by the standing joint appropriations subcommittees of the general assembly.**

* Item veto; see message at end of the Act

Sec. 13. Section 68B.3, Code 2014, is amended by adding the following new subsection:
NEW SUBSECTION. 2A. This section does not apply to sales of services by a member of a board or commission as defined under section 7E.4 to state executive branch agencies or subunits of departments or independent agencies as defined in section 7E.4 that are not the subunit of the department or independent agency in which the person serves or are not a subunit of a department or independent agency with which the person has substantial and regular contact as part of the person's duties.

*Sec. 14. Section 97B.52A, subsection 1, paragraph c, subparagraph (2), subparagraph division (b), Code 2014, is amended to read as follows:

(b) For a member whose first month of entitlement is July 2004 or later, but before July 2014 2016, covered employment does not include employment as a licensed health care professional by a public hospital. For the purposes of this subparagraph, "public hospital" means a hospital licensed pursuant to chapter 135B and governed pursuant to chapter 145A, 347, 347A, or 392.*

Sec. 15. Section 602.1302, subsection 3, Code 2014, is amended to read as follows:

3. A revolving fund is created in the state treasury for the payment of jury and witness fees, mileage, costs related to summoning jurors by the judicial branch, costs and fees related to the management and payment of interpreters and translators in judicial branch legal proceedings and court-ordered programs, and attorney fees paid by the state public defender for counsel appointed pursuant to section 600A.6A. The judicial branch shall deposit any reimbursements to the state for the payment of jury and witness fees and mileage in the revolving fund. In each calendar quarter the judicial branch shall reimburse the state public defender for attorney fees paid pursuant to section 600A.6B. Notwithstanding section 8.33, unencumbered and unobligated receipts in the revolving fund at the end of a fiscal year do not revert to the general fund of the state. The judicial branch shall on or before February 1 file a financial accounting of the moneys in the revolving fund with the legislative services agency. The accounting shall include an estimate of disbursements from the revolving fund for the remainder of the fiscal year and for the next fiscal year.

Sec. 16. 2013 Iowa Acts, chapter 138, section 157, subsection 5A, if enacted by 2014 Iowa Acts, House File 2463,¹ is amended by striking the subsection.

DIVISION IV CORRECTIVE PROVISIONS

Sec. 17. Section 15.353, subsection 1, paragraph c, subparagraph (2), if enacted by 2014 Iowa Acts, House File 2448,² is amended to read as follows:

(2) The average dwelling unit cost does not exceed two hundred fifty thousand dollars per dwelling unit if the project involves the rehabilitation, repair, redevelopment, or preservation of eligible property, as that term is defined in section 404A.1, subsection 2 property described in section 404A.1, subsection 7, paragraph "a".

Sec. 18. Section 15J.4, subsection 1, paragraph b, as amended by 2014 Iowa Acts, House File 2448,³ section 34, if enacted, is amended to read as follows:

b. The area was in whole or in part a designated economic development enterprise zone under chapter 15E, division XVIII, Code 2014, immediately prior to the effective date of this division of this Act, or the area is in whole or in part an urban renewal area established pursuant to chapter 403.

* Item veto; see message at end of the Act

¹ Chapter 1140 herein

² Chapter 1130 herein

³ Chapter 1130 herein

Sec. 19. Section 123.47, subsection 1A, paragraph c, subparagraph (2), as enacted by 2014 Iowa Acts, Senate File 2310,⁴ section 1, is amended to read as follows:

(2) A person under legal age who consumes or possesses any alcoholic liquor, wine, or beer in connection with a religious observance, ceremony, or ~~right~~ rite.

Sec. 20. Section 331.552, subsection 35, as amended by 2014 Iowa Acts, House File 2273,⁵ section 5, if enacted, is amended to read as follows:

35. a. Destroy special assessment records required by section 445.11 within the county system after ten years have elapsed from the end of the fiscal year in which the special assessment was paid in full. The county treasurer shall also destroy the resolution of necessity, plat, and schedule of assessments required by section 384.51 after ten years have elapsed from the end of the fiscal year in which the entire schedule was paid in full. This ~~subsection~~ paragraph applies to documents described in this ~~subsection~~ paragraph that are in existence before, on, or after July 1, 2003.

b. Destroy assessment records required by chapter 468 within the county system after ten years have elapsed from the end of the fiscal year in which the assessment was paid in full. The county treasurer shall also destroy the accompanying documents including any resolutions, plats, or schedule of assessments after ten years have elapsed from the end of the fiscal year in which the entire schedule was paid in full. This ~~subsection~~ paragraph applies to documents described in this ~~subsection~~ paragraph that are in existence before, on, or after July 1, 2014.

Sec. 21. Section 422.33, subsection 4, paragraph c, Code 2014, as amended by 2014 Iowa Acts, Senate File 2240,⁶ section 87, and redesignated as paragraph b, subparagraph (3), is amended to read as follows:

(3) Subtract an exemption amount of forty thousand dollars. This exemption amount shall be reduced, but not below zero, by an amount equal to twenty-five percent of the amount by which the alternative minimum taxable income of the taxpayer, computed without regard to the exemption amount in this ~~paragraph~~ subparagraph, exceeds one hundred fifty thousand dollars.

Sec. 22. Section 425.15, subsection 1, paragraph a, as enacted by 2014 Iowa Acts, Senate File 2352,⁷ section 1, is amended to read as follows:

a. A veteran of any of the military forces of the United States, who acquired the homestead under 38 U.S.C. §21.801, 21.802, prior to August 6, 1991, or under 38 U.S.C. §2101, 2102.

Sec. 23. Section 508.36, subsection 13, paragraph d, subparagraph (1), subparagraph division (c), as enacted by 2014 Iowa Acts, Senate File 2131,⁸ section 9, is amended to read as follows:

(c) Minimum reserves for all other policies ~~of~~ or contracts subject to subsection 1, paragraph “b”.

Sec. 24. Section 508.36, subsection 16, paragraph c, subparagraph (3), as enacted by 2014 Iowa Acts, Senate File 2131,⁹ section 9, is amended to read as follows:

(3) Once any portion of a memorandum in support of an opinion submitted under subsection 2 or a principle-based valuation report developed under subsection 14, paragraph “b”, subparagraph (3), is cited by a company in its marketing or is publicly volunteered to or before a governmental agency other than a state insurance department or is released by the company to the news media, all portions ~~of~~ of such memorandum or report shall no longer be confidential information.

⁴ Chapter 1096 herein

⁵ Chapter 1110 herein

⁶ Chapter 1026 herein

⁷ Chapter 1117 herein

⁸ Chapter 1020 herein

⁹ Chapter 1020 herein

Sec. 25. Section 508.37, subsection 6, paragraph h, subparagraph (8), as enacted by 2014 Iowa Acts, Senate File 2131,¹⁰ section 13, is amended to read as follows:

(8) For policies issued on or after the operative date of the valuation manual, the valuation manual shall provide the Commissioners Standard Mortality Table for use in determining the minimum nonforfeiture standard that may be substituted for the Commissioners 1961 Standard Industrial Mortality Table or the Commissioners 1961 Industrial Extended Term Insurance Table. If the commissioner approves by ~~regulation~~ rule any Commissioners Standard Industrial Mortality Table adopted by the national association of insurance commissioners for use in determining the minimum nonforfeiture standard for policies issued on or after the operative date of the valuation manual, then that minimum nonforfeiture standard supersedes the minimum nonforfeiture standard provided by the valuation manual.

Sec. 26. Section 537.1301, subsection 46, as enacted by 2014 Iowa Acts, House File 2324,¹¹ section 17, is amended to read as follows:

46. “*Threshold amount*” means the threshold amount, as determined by 12 C.F.R. ~~§226.3(b)~~ §1026.3(b), in effect during the period the consumer credit transaction was entered into.

Sec. 27. 2014 Iowa Acts, Senate File 2257,¹² section 15, is amended by striking the section and inserting in lieu thereof the following:

SEC. 15. REPEAL. Sections 261.17A, 261.22, 261.39, 261.41, 261.44, 261.48, 261.54, 261.81A, and 261.82, Code 2014, are repealed.

Sec. 28. REPEAL. 2014 Iowa Acts, House File 2423,¹³ section 159, is repealed.

Sec. 29. CONTINGENT EFFECTIVENESS. The section of this division of this Act amending section 15.353, subsection 1, paragraph “c”, subparagraph (2), takes effect only if 2014 Iowa Acts, House File 2453,¹⁴ is enacted.

DIVISION V GENERAL ASSEMBLY PUBLICATIONS PROVISIONS

Sec. 30. Section 2.42, subsection 13, Code 2014, is amended to read as follows:

13. To establish policies with regard to publishing printed and electronic versions of legal publications as provided in chapters 2A and 2B, including the Iowa Acts, Iowa Code, ~~Code Supplement~~, Iowa administrative bulletin, Iowa administrative code, and Iowa court rules, or any part of those publications. The publishing policies may include, but are not limited to: the style and format to be used; the frequency of publication; the contents of the publications; the numbering systems to be used; the preparation of editorial comments or notations; the correction of errors; the type of print or electronic media and data processing software to be used; the number of volumes to be published; recommended revisions; the letting of contracts for publication; the pricing of the publications to which section 22.3 does not apply; access to, and the use, reproduction, legal protection, sale or distribution, and pricing of related data processing software consistent with chapter 22; and any other matters deemed necessary to the publication of uniform and understandable publications.

Sec. 31. Section 2A.1, subsection 2, paragraph d, unnumbered paragraph 1, Code 2014, is amended to read as follows:

Publication of the official legal publications of the state, including but not limited to the Iowa Acts, Iowa Code, ~~Code Supplement~~, Iowa administrative bulletin, Iowa administrative code, and Iowa court rules as provided in chapter 2B. The legislative services agency shall do all of the following:

Sec. 32. Section 2A.5, subsection 2, paragraph b, Code 2014, is amended by striking the paragraph.

¹⁰ Chapter 1020 herein

¹¹ Chapter 1037 herein

¹² Chapter 1061 herein

¹³ Chapter 1092 herein

¹⁴ Chapter 1118 herein

Sec. 33. Section 2A.5, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 2A. The legislative services agency shall publish annually an electronic or printed version of the roster of state officials. The roster of state officials shall include a correct list of state officers and deputies; members of boards and commissions; justices of the supreme court, judges of the court of appeals, and judges of the district courts including district associate judges and judicial magistrates; and members of the general assembly. The office of the governor shall cooperate in the preparation of the list.

Sec. 34. Section 2B.5, subsection 3, Code 2014, is amended by striking the subsection.

Sec. 35. Section 2B.5A, subsection 2, Code 2014, is amended to read as follows:

2. In consultation with the administrative rules coordinator, the administrative code editor shall prescribe a uniform style and form required for a person filing a document for publication in the Iowa administrative bulletin or the Iowa administrative code, including but not limited to a rulemaking document. A rulemaking document includes a notice of intended action as provided in section 17A.4 or an adopted rule for filing as provided in section 17A.5. The rulemaking document shall correlate each rule to the uniform numbering system established by the administrative code editor. The administrative code editor shall provide for the publication of an electronic ~~publication~~ version of the Iowa administrative bulletin and the Iowa administrative code. The administrative code editor shall review all submitted documents for style and form and notify the administrative rules coordinator if a rulemaking document is not in proper style or form, and may return or revise a document which is not in proper style and form. The style and form prescribed shall require that a rulemaking document include a reference to the statute which the rules are intended to implement.

Sec. 36. Section 2B.5A, subsection 6, paragraph a, subparagraph (2), subparagraph division (b), Code 2014, is amended to read as follows:

(b) A print ~~edition~~ version may include an index.

Sec. 37. Section 2B.5B, subsection 2, Code 2014, is amended to read as follows:

2. The administrative code editor, upon direction by the Iowa supreme court and in accordance with the policies of the legislative council pursuant to section 2.42 and the legislative services agency pursuant to section 2A.1, shall prescribe a uniform style and form required for filing a document for publication in the Iowa court rules. The document shall correlate each rule to the uniform numbering system. The administrative code editor shall provide for the publication of an electronic ~~publication~~ version of the Iowa court rules. The administrative code editor shall review all submitted documents for style and form and notify the Iowa supreme court if a rulemaking document is not in proper style or form, and may return or revise a document which is not in proper style and form.

Sec. 38. Section 2B.5B, subsection 3, paragraph b, subparagraph (2), subparagraph division (b), Code 2014, is amended to read as follows:

(b) A print version ~~shall~~ may include an index.

Sec. 39. Section 2B.6, subsection 2, paragraph b, Code 2014, is amended to read as follows:

b. The Iowa Code ~~or Code Supplement~~, as provided in section 2B.12.

Sec. 40. Section 2B.12, Code 2014, is amended to read as follows:

2B.12 Iowa Code and Code Supplement.

1. The legislative services agency shall control and maintain in a secure electronic repository custodial information used to publish the Iowa Code.

2. The legislative services agency shall publish an annual edition of the Iowa Code as soon as possible after the final adjournment of a regular or special session of a general assembly. ~~However, the legislative services agency may publish a new Code Supplement in lieu of the Iowa Code as soon as possible after the final adjournment of a regular session of a general assembly. The legislative services agency may publish a new edition of the Iowa Code or~~

~~Code Supplement as soon as possible after the final adjournment of a special session of the general assembly.~~

3. An edition of the Iowa Code ~~or Code Supplement~~ shall contain each Code section in its new or amended form. However, a new section or amendment which does not take effect until after the probable publication date of a succeeding Iowa Code ~~or Code Supplement~~ may be deferred for publication in that succeeding Iowa Code ~~or Code Supplement~~. The sections shall be inserted in each edition in a logical order as determined by the Iowa Code editor in accordance with the policies of the legislative council.

4. Each section of an Iowa Code ~~or Code Supplement~~ shall be indicated by a number printed in boldface type and shall have an appropriate headnote printed in boldface type.

5. The Iowa Code shall include all of the following:

- a. The Declaration of Independence.
- b. The Articles of Confederation.
- c. The Constitution of the United States.
- d. The laws of the United States relating to the authentication of records.
- e. The Constitution of the State of Iowa, original and codified versions.
- f. The Act admitting Iowa into the union as a state.
- g. The arrangement of the Code into distinct units, as established by the legislative services agency, which may include titles, subunits of titles, chapters, subunits of chapters, and sections, and subunits of sections. The distinct units shall be numbered and may include names.

h. All of the statutes of Iowa of a general and permanent nature, except as provided in subsection 3.

i. A comprehensive method to search and identify its contents, including the text of the Constitution and statutes of the State of Iowa.

(1) An electronic version may include search and retrieval programming, analysis of titles and chapters, and an index and a summary index.

(2) A print version shall include an analysis of titles and chapters, and may include an index and a summary index.

6. The Iowa Code may include all of the following:

- a. A preface.
- b. A description of citations to statutes.
- c. Abbreviations to other publications which may be referred to in the Iowa Code.
- d. Appropriate historical references or source notes.
- e. An analysis of the Code by titles and chapters.
- f. Other reference materials as determined by the Iowa Code editor in accordance with any policies of the legislative council.

7. ~~A Code Supplement shall include all of the following:~~

~~a. The text of statutes of Iowa of a general and permanent nature that were enacted during the preceding regular or special session, except as provided in subsection 3; an indication of all sections repealed during that session; and any amendments to the Constitution of the State of Iowa approved by the voters since the adjournment of the previous regular session of the general assembly.~~

~~b. A chapter title and number for each chapter or part of a chapter included.~~

~~c. A comprehensive method to search and identify its contents, including the text of statutes and the Constitution of the State of Iowa.~~

~~(1) An electronic version may include search and retrieval programming and an index and a summary index.~~

~~(2) A print version may include an index and a summary index.~~

8. 7. The Iowa Code ~~or Code Supplement~~ may include appropriate tables showing the disposition of Acts of the general assembly, the corresponding sections from edition to edition of an Iowa Code ~~or Code Supplement~~, and other reference material as determined by the Iowa Code editor in accordance with policies of the legislative council.

8. In lieu of or in addition to publishing an annual edition of the Iowa Code, the legislative services agency, in accordance with the policies of the legislative council, may publish a supplement to the Iowa Code, as necessary or desirable, in a manner similar to the publication of an annual edition of the Iowa Code.

Sec. 41. Section 2B.13, subsection 1, unnumbered paragraph 1, Code 2014, is amended to read as follows:

The Iowa Code editor in preparing the copy for an edition of the Iowa Code ~~or Code Supplement~~ shall not alter the sense, meaning, or effect of any Act of the general assembly, but may:

Sec. 42. Section 2B.13, subsection 1, paragraph f, Code 2014, is amended to read as follows:

f. Transfer, divide, or combine sections or parts of sections and add or ~~amend~~ revise headnotes to sections and ~~subsections~~ section subunits. Pursuant to section 3.3, the headnotes are not part of the law.

Sec. 43. Section 2B.13, subsection 3, paragraph a, Code 2014, is amended to read as follows:

a. The Iowa Code editor may, in preparing the copy for an edition of the Iowa Code ~~or Code Supplement~~, establish standards for and change capitalization, spelling, and punctuation in any provision for purposes of uniformity and consistency in language.

Sec. 44. Section 2B.13, subsection 4, paragraph a, Code 2014, is amended to read as follows:

a. The Iowa Code editor shall seek direction from the senate committee on judiciary and the house committee on judiciary when making Iowa Code ~~or Code Supplement~~ changes.

Sec. 45. Section 2B.13, subsection 5, Code 2014, is amended to read as follows:

5. The Iowa Code editor may prepare and publish comments deemed necessary for a proper explanation of the manner of ~~printing~~ publishing a section or chapter of the Iowa Code ~~or Code Supplement~~. The Iowa Code editor shall maintain a record of all of the corrections made under subsection 1. The Iowa Code editor shall also maintain a separate record of the changes made under subsection 1, paragraphs "b" through "h". The records shall be available to the public.

Sec. 46. Section 2B.13, subsection 7, paragraph a, Code 2014, is amended to read as follows:

a. The effective date of an edition of the Iowa Code ~~or of a supplement to the Iowa Code Supplement~~ or an edition of the Iowa administrative code is its publication date. A publication date is the date the publication is conclusively presumed to be complete, incorporating all revisions or editorial changes.

Sec. 47. Section 2B.13, subsection 7, paragraph b, subparagraph (1), Code 2014, is amended to read as follows:

(1) For the Iowa Code ~~or a supplement to the Iowa Code Supplement~~, the publication date is the first day of the next regular session of the general assembly convened pursuant to Article III, section 2, of the Constitution of the State of Iowa. However, the legislative services agency may establish an alternative publication date, which may be the date that the publication is first available to the public accessing the general assembly's internet site. The legislative services agency shall provide notice of such an alternative publication date on the general assembly's internet site.

Sec. 48. Section 2B.17, subsection 2, paragraph b, Code 2014, is amended to read as follows:

b. For statutes, the official versions of publications shall be known as the Iowa Acts, the Iowa Code, and the Code Supplement for supplements for the years 1979 through 2011.

Sec. 49. Section 2B.17, subsection 4, paragraph c, Code 2014, is amended to read as follows:

c. The Iowa Code shall be cited as the Iowa Code. ~~The Code Supplement~~ Supplements to the Iowa Code published for the years 1979 through 2011 shall be cited as the Code Supplement. Subject to the legislative services agency style manual, the Iowa Code may be

cited as the Code of Iowa or Code and the Code Supplement may be cited as the Iowa Code Supplement, with references identifying parts of the publication, including but not limited to title or chapter, section, or subunit of a section. If the citation refers to a past edition of the Iowa Code or Code Supplement, the citation shall identify the year of publication. The legislative services agency style manual shall provide for a citation form for any supplements to the Iowa Code published after the year 2013.

Sec. 50. Section 2B.18, subsection 1, Code 2014, is amended to read as follows:

1. The Iowa Code editor is the custodian of the official legal publications known as the Iowa Acts, Iowa Code, and Code Supplement for supplements to the Iowa Code for the years 1979 through 2011, and for any other supplements to the Iowa Code. The Iowa Code editor may attest to and authenticate any portion of such official legal publication for purposes of admitting a portion of the official legal publication in any court or office of any state, territory, or possession of the United States or in a foreign jurisdiction.

Sec. 51. Section 3.1, subsection 1, paragraphs a and b, Code 2014, are amended to read as follows:

a. ~~Shall refer to the numbers of the sections or chapters of the Code or Code Supplement to be amended or repealed, but it is not necessary to refer to the sections or chapters in the title.~~

b. ~~Shall refer to the session of the general assembly and the sections and chapters of the Acts to be amended if the bill relates to a section or sections of an Act not appearing in the Code or codified in a supplement to the Code.~~

Sec. 52. Section 3.3, Code 2014, is amended to read as follows:

3.3 Headnotes and historical references.

1. ~~Proper headnotes may be placed at the beginning of a section of a bill or at the beginning of a Code section, and at the end of a Code section there may be placed a reference to the section number of the Code, or any Iowa Act from which the matter of the Code section was taken or Code section subunit. However, except as provided for the uniform commercial code pursuant to section 554.1107, headnotes shall not be considered as part of the law as enacted.~~

2. At the end of a Code section there may be placed a reference to the section number of the Code, or any Iowa Act from which the matter of the Code section was taken. Historical references shall not be considered as a part of the law as enacted.

DIVISION VI SNOWMOBILES

Sec. 53. Section 321G.3, subsection 1, Code 2014, is amended to read as follows:

1. Each snowmobile used by a resident on public land, public ice, or a designated snowmobile trail of this state shall be currently registered in this state pursuant to section 321G.4. ~~A person resident shall not operate, maintain, or give permission for the operation or maintenance of a snowmobile on public land, public ice, or a designated snowmobile trail unless the snowmobile is registered in accordance with this chapter or applicable federal laws or in accordance with an approved numbering system of another state and the evidence of registration is in full force and effect. A~~ The owner of a snowmobile must also be issued obtain a user permit in accordance with this chapter section 321G.4A.

Sec. 54. Section 321G.4, subsections 2 and 4, Code 2014, are amended to read as follows:

2. The owner of the snowmobile shall file an application for registration with the department through the county recorder of the county of residence, ~~or in the case of a nonresident owner, in the county of primary use,~~ in the manner established by the commission. The application shall be completed by the owner and shall be accompanied by a fee of fifteen dollars and a writing fee as provided in section 321G.27. A snowmobile shall not be registered by the county recorder until the county recorder is presented with receipts, bills of sale, or other satisfactory evidence that the sales or use tax has been paid for the purchase of the snowmobile or that the owner is exempt from paying the tax. A snowmobile that has an expired registration certificate from another state may be registered

in this state upon proper application, payment of all applicable registration and writing fees, and payment of a penalty of five dollars.

4. Notwithstanding subsections 1 and 2, a snowmobile ~~that is more than thirty years old manufactured prior to 1984~~ may be registered as an antique snowmobile for a one-time fee of twenty-five dollars, which shall exempt the owner from annual registration and fee requirements for that snowmobile. However, if ownership of ~~such a an~~ antique snowmobile is transferred, the new owner shall register the snowmobile and pay the one-time fee as required under this subsection. A snowmobile may be registered under this section with only a signed bill of sale as evidence of ownership.

Sec. 55. NEW SECTION. **321G.4B Nonresident requirements — penalties.**

1. A nonresident wishing to operate a snowmobile on public land, public ice, or a designated snowmobile trail of this state shall obtain a user permit in accordance with section 321G.4A. In addition to obtaining a user permit, a nonresident shall display a current registration decal or other evidence of registration or numbering required by the owner's state of residence unless the owner resides in a state that does not register or number snowmobiles.

2. A violation of subsection 1 is punishable as a scheduled violation under section 805.8B, subsection 2, paragraph "a". When the scheduled fine is paid, the violator shall submit proof to the department that a user permit has been obtained and provide evidence of registration or numbering as required by the owner's state of residence, if applicable, to the department within thirty days of the date the fine is paid. A person who violates this section is guilty of a simple misdemeanor.

Sec. 56. Section 321G.20, Code 2014, is amended by striking the section and inserting in lieu thereof the following:

321G.20 Operation by persons under sixteen.

A person under sixteen years of age shall not operate a snowmobile on a designated snowmobile trail, public land, or public ice unless the operation is under the direct supervision of a parent, legal guardian, or another person of at least eighteen years of age authorized by the parent or guardian, who is experienced in snowmobile operation and who possesses a valid driver's license, as defined in section 321.1, or an education certificate issued under this chapter.

Sec. 57. Section 321G.24, subsection 1, Code 2014, is amended to read as follows:

1. A person ~~under eighteen~~ twelve through seventeen years of age shall not operate a snowmobile on public land, public ice, a designated snowmobile trail, or land purchased with snowmobile registration funds in this state without obtaining a ~~valid an~~ education certificate approved by the department and having the certificate in the person's possession, unless the person is accompanied on the same snowmobile by a responsible person of at least eighteen years of age who is experienced in snowmobile operation and possesses a valid driver's license, as defined in section 321.1, or an education certificate issued under this chapter.

Sec. 58. Section 805.8B, subsection 2, paragraph a, Code 2014, is amended to read as follows:

a. For registration or user permit violations under section 321G.3, subsection 1, or section 321G.4B, the scheduled fine is fifty dollars.

DIVISION VII
INCOME TAX CHECKOFFS

Sec. 59. NEW SECTION. **422.12D Income tax checkoff for the Iowa state fair foundation fund.**

1. A person who files an individual or a joint income tax return with the department of revenue under section 422.13 may designate one dollar or more to be paid to the foundation fund of the Iowa state fair foundation as established in section 173.22. If the refund due on the return or the payment remitted with the return is insufficient to pay the amount designated by the taxpayer to the foundation fund, the amount designated shall be reduced to the remaining

amount of the refund or the remaining amount remitted with the return. The designation of a contribution to the foundation fund under this section is irrevocable.

2. The director of revenue shall draft the income tax form to allow the designation of contributions to the foundation fund on the tax return. The department, on or before January 31, shall transfer the total amount designated on the tax form due in the preceding year to the foundation fund. However, before a checkoff pursuant to this section shall be permitted, all liabilities on the books of the department of administrative services and accounts identified as owing under section 8A.504 and the political contribution allowed under section 68A.601 shall be satisfied.

3. The Iowa state fair board may authorize payment from the foundation fund for purposes of supporting foundation activities.

4. The department of revenue shall adopt rules to implement this section.

5. This section is subject to repeal under section 422.12E.

Sec. 60. NEW SECTION. 422.12L Joint income tax checkoff for veterans trust fund and volunteer fire fighter preparedness fund.

1. A person who files an individual or a joint income tax return with the department of revenue under section 422.13 may designate one dollar or more to be paid jointly to the veterans trust fund created in section 35A.13 and to the volunteer fire fighter preparedness fund created in section 100B.13. If the refund due on the return or the payment remitted with the return is insufficient to pay the additional amount designated by the taxpayer, the amount designated shall be reduced to the remaining amount of refund or the remaining amount remitted with the return. The designation of a contribution under this section is irrevocable.

2. The director of revenue shall draft the income tax form to allow the designation of contributions to the veterans trust fund and to the volunteer fire fighter preparedness fund as one checkoff on the tax return. The department of revenue, on or before January 31, shall transfer one-half of the total amount designated on the tax return forms due in the preceding calendar year to the veterans trust fund and the remaining one-half to the volunteer fire fighter preparedness fund. However, before a checkoff pursuant to this section shall be permitted, all liabilities on the books of the department of administrative services and accounts identified as owing under section 8A.504 and the political contribution allowed under section 68A.601 shall be satisfied.

3. The department of revenue shall adopt rules to administer this section.

4. This section is subject to repeal under section 422.12E.

Sec. 61. REPEAL. Sections 422.12D and 422.12L, Code 2014, are repealed.

Sec. 62. RETROACTIVE APPLICABILITY. This division of this Act applies retroactively to January 1, 2014, for tax years beginning on or after that date.

DIVISION VIII
COUNTY RECORDERS

Sec. 63. Section 321G.1, Code 2014, is amended by adding the following new subsection: NEW SUBSECTION. 9A. "*Document*" means a snowmobile certificate of title, registration certificate or registration renewal, user permit, or duplicate special registration certificate issued by the county recorder's office.

Sec. 64. Section 321G.29, subsection 7, Code 2014, is amended to read as follows:

7. The county recorder shall maintain an electronic record of any certificate of title which the county recorder issues and shall keep each certificate of title on record until the certificate of title has been inactive for five years. When issuing a title for a new snowmobile, the county recorder shall obtain and keep the certificate of origin on file ~~a copy of the certificate of origin~~. When issuing a title and registration for a used snowmobile for which there is no title or registration, the county recorder shall obtain and keep on file the affidavit for the unregistered and untitled snowmobile.

Sec. 65. Section 321G.32, subsection 1, paragraph a, Code 2014, is amended to read as follows:

a. To perfect the security interest, an application for security interest must be presented along with the original title. The county recorder shall note the security interest on the face of the title and ~~on~~ in the copy in electronic record maintained by the recorder's office.

Sec. 66. Section 321I.1, Code 2014, is amended by adding the following new subsection:
NEW SUBSECTION. 10A. "Document" means an all-terrain vehicle certificate of title, vehicle registration or registration renewal, user permit, or duplicate special registration certificate issued by the county recorder's office.

Sec. 67. Section 321I.31, subsection 7, Code 2014, is amended to read as follows:

7. The county recorder shall maintain ~~a~~ an electronic record of any certificate of title which the county recorder issues ~~and shall keep each certificate of title on record~~ until the certificate of title has been inactive for five years. When issuing a title for a new all-terrain vehicle, the county recorder shall obtain and keep the certificate of origin on file ~~a copy of the certificate of origin~~. When issuing a title and registration for a used all-terrain vehicle for which there is no title or registration, the county recorder shall obtain and keep on file the affidavit for the unregistered and untitled all-terrain vehicle.

Sec. 68. Section 321I.34, subsection 1, paragraph a, Code 2014, is amended to read as follows:

a. To perfect the security interest, an application for security interest must be presented along with the original title. The county recorder shall note the security interest on the face of the title and ~~on~~ in the copy in electronic record maintained by the recorder's office.

Sec. 69. Section 331.602, subsection 39, Code 2014, is amended to read as follows:

39. Accept applications for passports if approved to accept such applications by the United States department of state.

Sec. 70. Section 359A.10, Code 2014, is amended to read as follows:

359A.10 Entry and record of orders.

Such orders, decisions, notices, and returns shall be entered of record at length by the township clerk, and a copy thereof certified by the township clerk to the county recorder, who shall record the same in the recorder's office ~~in a book kept for that purpose~~ the manner specified in sections 558.49 and 558.52, and index such record in the name of each adjoining owner as grantor to the other. The county recorder shall collect fees specified in section 331.604.

Sec. 71. Section 462A.5, subsection 1, paragraph a, Code 2014, is amended to read as follows:

a. The owner of the vessel shall file an application for registration with the appropriate county recorder on forms provided by the commission. The application shall be completed and signed by the owner of the vessel and shall be accompanied by the appropriate fee, and the writing fee specified in section 462A.53. Upon applying for registration, the owner shall display a bill of sale, receipt, or other satisfactory proof of ownership as provided by the rules of the commission to the county recorder. If the county recorder is not satisfied as to the ownership of the vessel or that there are no undisclosed security interests in the vessel, the county recorder may register the vessel but shall, as a condition of issuing a registration certificate, require the applicant to follow the procedure provided in section 462A.5A. Upon receipt of the application in approved form accompanied by the required fees, the county recorder shall enter it upon the records of the recorder's office and shall issue to the applicant a pocket-size registration certificate. ~~The certificate shall be executed in triplicate, one copy to be and delivered to the owner, one copy to the commission, and one copy to be retained on file by the county recorder.~~ The county recorder shall maintain an electronic record of each registration certificate issued by the county recorder under this chapter. The registration certificate shall bear the number awarded to the vessel, the passenger capacity of the vessel, and the name and address of the owner. In the use of

all vessels except nonpowered sailboats, nonpowered canoes, and commercial vessels, the registration certificate shall be carried either in the vessel or on the person of the operator of the vessel when in use. In the use of nonpowered sailboats, nonpowered canoes, or commercial vessels, the registration certificate may be kept on shore in accordance with rules adopted by the commission. The operator shall exhibit the certificate to a peace officer upon request or, when involved in an occurrence of any nature with another vessel or other personal property, to the owner or operator of the other vessel or personal property.

Sec. 72. Section 462A.77, subsection 7, Code 2014, is amended to read as follows:

7. The county recorder shall maintain an electronic record of any each certificate of title which issued by the county recorder issues and shall keep each certificate of title on record under this chapter until the certificate of title has been inactive for five years.

Sec. 73. Section 462A.84, subsection 1, paragraph a, Code 2014, is amended to read as follows:

a. To perfect the security interest, an application for security interest must be presented along with the original title. The county recorder shall note the security interest on the face of the title and on in the copy in electronic record maintained by the recorder's office.

DIVISION IX FOSTER CARE

Sec. 74. Section 232.46, subsection 1, Code 2014, is amended to read as follows:

1. a. At any time after the filing of a petition and prior to entry of an order of adjudication pursuant to section 232.47, the court may suspend the proceedings on motion of the county attorney or the child's counsel, enter a consent decree, and continue the case under terms and conditions established by the court. These terms and conditions may include ~~prohibiting a any of the following:~~

(1) Prohibiting the child from driving a motor vehicle for a specified period of time or under specific circumstances, or the supervision. The court shall notify the department of transportation of an order prohibiting the child from driving.

(2) Supervision of the child by a juvenile court officer or other agency or person designated by the court, and may include the requirement that the child perform.

(3) The performance of a work assignment of value to the state or to the public or make making restitution consisting of a monetary payment to the victim or a work assignment directly of value to the victim. The court shall notify the state department of transportation of an order prohibiting the child from driving.

(4) Placement of the child in a group or family foster care setting, if the court makes a determination that such a placement is the least restrictive option.

b. A child's need for shelter placement or for inpatient mental health or substance abuse treatment does not preclude entry or continued execution of a consent decree.

Sec. 75. Section 234.35, subsection 1, paragraph e, Code 2014, is amended to read as follows:

e. When a court has entered an order transferring the legal custody of the child to a foster care placement pursuant to section 232.46, section 232.52, subsection 2, paragraph "d", or section 232.102, subsection 1. However, payment for a group foster care placement shall be limited to those placements which conform to a service area group foster care plan established pursuant to section 232.143.

DIVISION X
SOLAR TAX CREDITS

Sec. 76. 2014 Iowa Acts, Senate File 2340,¹⁵ if enacted, is amended by adding the following new section:

NEW SECTION. SEC. ____ . Section 422.33, subsection 29, paragraph a, Code 2014, is amended to read as follows:

a. The taxes imposed under this division shall be reduced by a solar energy system tax credit equal to ~~fifty sixty~~ percent of the federal energy credit related to solar energy systems provided in section ~~48 48(a)(2)(A)(i)(II)~~ and section ~~48(a)(2)(A)(i)(III)~~ of the Internal Revenue Code, not to exceed ~~fifteen twenty~~ thousand dollars.

Sec. 77. Section 422.11L, subsection 1, paragraphs a and b, as amended by 2014 Iowa Acts, Senate File 2340,¹⁶ section 1, if enacted, is amended to read as follows:

a. Sixty percent of the federal residential energy efficient property credit related to solar energy provided in section ~~25D 25E(a)(1)~~ and section ~~25D(a)(2)~~ of the Internal Revenue Code, not to exceed five thousand dollars.

b. Sixty percent of the federal energy credit related to solar energy systems provided in section ~~48 48(a)(2)(A)(i)(II)~~ and section ~~48(a)(2)(A)(i)(III)~~ of the Internal Revenue Code, not to exceed twenty thousand dollars.

Sec. 78. Section 422.60, subsection 12, paragraph a, as enacted by 2014 Iowa Acts, House File 2438,¹⁷ section 27, is amended to read as follows:

a. The taxes imposed under this division shall be reduced by a solar energy system tax credit equal to ~~fifty sixty~~ percent of the federal energy credit related to solar energy systems provided in section ~~48 48(a)(2)(A)(i)(II)~~ and section ~~48(a)(2)(A)(i)(III)~~ of the Internal Revenue Code, not to exceed ~~fifteen twenty~~ thousand dollars.

Sec. 79. EFFECTIVE UPON ENACTMENT. The following provision or provisions of this division of this Act, being deemed of immediate importance, take effect upon enactment:

1. The section amending section 422.33, subsection 29, paragraph “a”.
2. The section amending section 422.11L, subsection 1, paragraphs “a” and “b”.
3. The section amending section 422.60, subsection 12, paragraph “a”.

Sec. 80. RETROACTIVE APPLICABILITY. The following provision or provisions of this division of this Act apply retroactively to January 1, 2014, for tax years beginning on or after that date:

1. The section of this Act amending section 422.33, subsection 29, paragraph “a”.
2. The section of this Act amending section 422.11L, subsection 1, paragraphs “a” and “b”.
3. The section of this Act amending section 422.60, subsection 12, paragraph “a”.

DIVISION XI
ACCOUNT FOR HEALTH CARE TRANSFORMATION

Sec. 81. ACCOUNT FOR HEALTH CARE TRANSFORMATION — FY 2013-2014. As of December 31, 2013, any funds remaining in the account for health care transformation created in section 249J.23, Code 2013, shall revert to the general fund of the state.

Sec. 82. IOWACARE ACCOUNT. Until June 30, 2015, any funds remaining in the IowaCare account created in section 249J.24, Code 2013, shall remain available and are appropriated to the department of human services for the payment of valid claims.

Sec. 83. IMMEDIATE EFFECTIVE DATE. This division of this Act, being deemed of immediate importance, takes effect upon enactment.

¹⁵ Chapter 1121 herein

¹⁶ Chapter 1121 herein

¹⁷ Chapter 1093 herein

Sec. 84. RETROACTIVE APPLICABILITY. The following sections of this division of this Act apply retroactively to July 1, 2013:

1. The section relating to the reversion of funds remaining in the account for health care transformation to the general fund of the state.
2. The section relating to availability and appropriation of the funds remaining in the IowaCare account.

*DIVISION XII
FLOOD MITIGATION

Sec. 85. Section 28F.12, Code 2014, is amended to read as follows:

28F.12 Additional powers of the entity.

If the entity is comprised solely of cities, counties, and sanitary districts established under chapter 358 or any combination thereof, the entity shall have in addition to all the powers enumerated in this chapter, the powers which a county has with respect to solid waste disposal projects and the powers which a governmental entity established under chapter 418 has with respect to projects undertaken under chapter 418.

Sec. 86. Section 418.1, subsection 4, paragraph c, unnumbered paragraph 1, Code 2014, is amended to read as follows:

A joint board or other legal or administrative entity established or designated in an agreement pursuant to chapter 28E or chapter 28F between any of the following:

Sec. 87. Section 418.1, subsection 4, paragraph c, Code 2014, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (4) *One or more counties, one or more cities that are located in whole or in part within those counties, and a sanitary district established under chapter 358 or a combined water and sanitary district established under chapter 357 or 358 located in whole or in part within those counties.*

Sec. 88. Section 418.11, subsection 3, paragraph c, Code 2014, is amended to read as follows:

c. *For projects approved for a governmental entity as defined in section 418.1, subsection 4, paragraph "c", the area used to determine the sales tax increment shall include the incorporated areas of each city that is participating in the chapter 28E agreement, the unincorporated areas of the each participating county, and the area of any participating drainage district not otherwise included in the areas of the participating cities or county, and the area of any participating sanitary district or combined water and sanitary district not otherwise included in the areas of the participating cities or county, as applicable.*

Sec. 89. Section 418.12, subsection 5, Code 2014, is amended to read as follows:

5. *If the department of revenue determines that the revenue accruing to the fund or accounts within the fund exceeds ~~thirty million dollars~~ or exceeds the amount necessary for the purposes of this chapter if the amount necessary is less than ~~thirty million dollars~~, then, as limited by subsection 4, paragraph "a", those excess moneys shall be credited by the department of revenue for deposit in the general fund of the state.*

Sec. 90. Section 418.14, subsection 3, paragraph a, Code 2014, is amended to read as follows:

a. *Except as otherwise provided in this section, bonds issued pursuant to this section shall not be subject to the provisions of any other law or charter relating to the authorization, issuance, or sale of bonds. Bonds issued under this section shall not limit or restrict the authority of a governmental entity as defined in section 418.1, subsection 4, paragraphs "a" and "b", or a city, county, or drainage special district participating in a governmental entity as defined in section 418.1, subsection 4, paragraph "c", to issue bonds for the project under other provisions of the Code.*

Sec. 91. Section 418.15, subsection 4, Code 2014, is amended to read as follows:

4. All property and improvements acquired by a governmental entity as defined in section 418.1, subsection 4, paragraph "c", relating to a project shall be transferred to the county, city, or ~~drainage~~ special district designated in the chapter 28E agreement to receive such property and improvements. The county, city, or ~~drainage~~ special district to which such property or improvements are transferred shall, unless otherwise provided in the chapter 28E agreement, be solely responsible for the ongoing maintenance and support of such property and improvements.

*Sec. 92. EFFECTIVE UPON ENACTMENT. This division of this Act, being deemed of immediate importance, takes effect upon enactment.**

Approved May 30, 2014, with exceptions noted.

TERRY E. BRANSTAD, Governor

Dear Mr. Secretary:

I hereby transmit House File 2473, an Act relating to state and local finances by making appropriations, providing for fees, providing for legal responsibilities, and providing for regulatory requirements, taxation, and other properly related matters, and including penalties and effective date and retroactive and other applicability provisions.

House File 2473 is approved on this date with the following exceptions, which I hereby disapprove.

I am unable to approve the item designated as Division II in its entirety. This item would permanently move the standing appropriation for the State Appeal Board from the General Fund to the Economic Emergency Fund. This was not my recommendation. This item undermines best financial practices, which require an economic emergency fund truly be used for emergencies.

I am unable to approve the item designated as Section 12 in its entirety. This item creates a redundant mandate requiring the Department of Management to report to Legislative Services Agency when a department is applying for or renewing a federal grant with a value of over \$1,000. While I strongly support communication and collaboration among state agencies and branches of government, this item is unnecessary because Iowa Code section 8.9, paragraph 2(a) already requires that all grant applications submitted and grant moneys received shall be reported to the Office of Grant Enterprise Management. Iowa Code section 8.9, paragraph 2(b) currently provides that a report shall be submitted to the legislature by January 31 of each year. The Department of Management will work with the Legislative Services Agency to ensure that they have the financial information they need in a timely manner, making the mandate in this language unnecessary.

I am unable to approve the item designated as Section 14 in its entirety. This item would extend an exemption for licensed health care professionals from state law requiring a four month waiting period for employees who retire from Iowa Public Employees' Retirement System (IPERS) covered employment before returning to work. The IPERS Benefits Advisory Committee opposes an extension of this exemption. I believe the four-month waiting period mandated by Iowa Code is reasonable. The carve-out is costly for Iowa taxpayers and poor pension policy.

I am unable to approve the item designated as Division XII in its entirety. This item would permit a new type of flood mitigation entity to qualify under the Flood Mitigation Program. It would allow an entity to be approved for a flood mitigation district containing multiple

* Item veto; see message at end of the Act

counties, cities or sanitary districts. I agree with the concept of this change. However, if the new language in House File 2473 is added to current law, when new multi-jurisdiction flood mitigation districts are approved, they will overlap with other proposed reinvestment districts that were created last year with the passage of House File 641. This creates problems. In the case of overlap, it appears this item would affect the reinvestment districts which are already underway causing them to receive substantially less revenue than originally anticipated. I believe this unintended consequence should be resolved by the legislature. This item veto will allow the legislature time to work through this issue to ensure that flood mitigation and reinvestment districts receive the funding needed.

For the above reasons, I respectfully disapprove the designated items in accordance with Amendment IV of the Amendments of 1968 to the Constitution of the State of Iowa. All other items in House File 2473 are hereby approved as of this date.

Sincerely,
TERRY E. BRANSTAD, *Governor*

ANALYSIS OF TABLES

Conversion Tables of Senate and House Files to Chapters of the Acts of the General Assembly

2014 Code Chapters and Sections Amended or Repealed and New Code Sections Assigned,
2014 Regular Session

Session Laws Amended, Repealed, or Referred to in Acts of the Eighty-fifth General
Assembly, 2014 Regular Session

Iowa Codes and Code Supplements Referred to in Acts of the Eighty-fifth General Assembly,
2014 Regular Session

Iowa Administrative Code Referred to in Acts of the Eighty-fifth General Assembly, 2014
Regular Session

Acts of Congress, United States Code, and Code of Federal Regulations Referred To

Iowa Court Rules Referred To

Constitution of the State of Iowa Referred To

Vetoed Bills

Item Vetoes

**CONVERSION TABLES OF SENATE AND HOUSE FILES TO
CHAPTERS OF THE ACTS OF THE GENERAL ASSEMBLY**

2014 REGULAR SESSION

SENATE FILES

File No.	Acts Chapter	File No.	Acts Chapter	File No.	Acts Chapter
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303	1116	2198	1058	2312	1095
366	1094	2200	1024	2313	1031
383	1105	2205	1011	2315	1067
2056	1017	2206	1012	2319	1077
2080	1053	2211	1059	2320	1068
2083	1006	2212	1060	2321	1069
2091	1054	2228	1025	2328	1080
2092	1055	2230	1013	2337	1120
2104	1018	2239	1107	2338	1032
2105	1007	2240	1026	2339	1081
2118	1098	2250	1027	2340	1121
2120	1019	2255	1028	2341	1051
2121	1056	2257	1061	2342	1134
2130	1133	2259	1062	2343	1122
2131	1020	2271	1063	2344	1104
2133	1008	2273	1064	2347	1135
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2169	1021	2283	1079	2352	1117
2185	1057	2290	1030	2355	1123
2191	1022	2291	1065	2359	1124
2192	1023	2296	1066	2360	1125
2193	1009	2297	1119	2362	1126
2195	1099	2305	1014	2364	1127
2196	1106	2310	1096		

HOUSE FILES

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381	1033	2288	1036	2435	1076
398	1108	2289	1111	2436	1050
475	1083	2296	1089	2438	1093
499	1100	2297	1016	2444	1128
514	1070	2324	1037	2446	1129
2067	1015	2325	1074	2448	1130
2109	1109	2326	1038	2449	1137
2130	1001	2344	1075	2450	1138
2131	1002	2346	1039	2453	1118
2132	1071	2365	1040	2454	1112
2159	1084	2366	1101	2458	1139
2170	1003	2368	1041	2459	1103
2172	1004	2370	1042	2460	1132
2181	1072	2378	1043	2463	1140
2183	1085	2379	1044	2464	1102
2192	1086	2387	1090	2466	1131
2199	1034	2388	1091	2468	1113
2216	1005	2389	1045	2473	1141
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2271	1035	2408	1047	2476	1115
2273	1110	2421	1048		
2274	1088	2423	1092		

**2014 CODE CHAPTERS AND SECTIONS AMENDED OR REPEALED
AND NEW CODE SECTIONS ASSIGNED,
2014 REGULAR SESSION**

Boldface type represents new Code section numbers that are subject to change when codified.

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