

2004 Regular Session
of the
Eightieth General Assembly
of the
State of Iowa

CHAPTER 1001

PROPERTY REHABILITATION PROJECTS —
CERTIFICATION OF COMPLETION PROCEDURES — TAX CREDITS

H.F. 401

AN ACT relating to the procedures for certificates of completion of property rehabilitation projects for which tax credits may be available.

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

Section 1. Section 404A.4, subsection 4, Code 2003, is amended to read as follows:¹

4. The total amount of tax credits that may be approved for a fiscal year under this chapter shall not exceed two million four hundred thousand dollars. ~~Tax credit certificates shall be issued on the basis of the earliest awarding~~ The department of cultural affairs shall establish by rule the procedures for the application, review, selection, and awarding of certifications of completion ~~as provided in subsection 1.~~ The departments of economic development, cultural affairs and revenue and finance shall each adopt rules to jointly administer this subsection and shall provide by rule for the method to be used to determine for which fiscal year the tax credits are ~~approved~~ available.

Approved March 3, 2004

¹ See chapter 1175, §395 herein

CHAPTER 1002

APPOINTMENT OF COUNTY ATTORNEY — RESIDENCY REQUIREMENT

H.F. 2180

AN ACT relating to filling the office of county attorney by appointment.

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

Section 1. Section 69.14A, subsection 2, paragraph a, unnumbered paragraph 1, Code 2003, is amended to read as follows:

By appointment by the board of supervisors. The appointment 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. If the board of supervisors chooses to proceed under this paragraph, the board shall publish notice in the manner prescribed by section 331.305 stating that the board intends to fill the vacancy by appointment but that the electors of the county have the right to file a petition requiring that the vacancy be filled by special election. The board may publish notice in advance if an elected official submits a resignation to take effect at a future date. The board may make an appointment to fill the vacancy after the notice is published or after the vacancy occurs, whichever is later. A person appointed to an office under this subsection, except for a county attorney, shall have actually resided in the county which the appointee represents sixty days prior to appointment. A person appointed to the office of county attorney shall be a resident of the county at the time of appointment.

Approved March 3, 2004

CHAPTER 1003ECONOMIC DEVELOPMENT INCENTIVES — NEW JOBS AND INCOME,
NEW CAPITAL INVESTMENT, AND ENTERPRISE ZONE PROGRAMS

S.F. 2290

AN ACT relating to economic development incentives under the new jobs and income program, the new capital investment program, and the enterprise zone program and providing an effective date.

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

Section 1. Section 15.330, subsection 1, unnumbered paragraph 1, Code 2003, is amended to read as follows:

If the business or group of businesses has not met more than ninety percent of the job creation requirement in section 15.329, subsection 1, paragraph "f", it shall pay a percentage of the ~~incentive incentives~~ received under section 15.334, ~~or if the business or group of businesses does not receive the incentive under section 15.334, then under section 15.333~~ as follows:

Sec. 2. Section 15.331A, unnumbered paragraph 1, Code Supplement 2003, is amended to read as follows:

The eligible business or a supporting business shall be entitled to a refund of the taxes paid under chapters 422 and 423 for gas, electricity, water, or sewer utility services, goods, wares,