

(1) Five of the professional or business entity members designated pursuant to subsection 2, paragraph "a", and selected by the members specified under that paragraph.

(2) Five of the public members appointed pursuant to subsection 2, paragraph "b", and selected by the members specified under that paragraph. Of the five public members, at least one member shall be a recipient of medical assistance.

(3) The director of public health, or the director's designee.

b. The executive committee shall meet on a monthly basis. The director of public health shall serve as chairperson of the executive committee.

c. Based upon the deliberations of the council and the executive committee, the executive committee shall make recommendations to the director regarding the budget, policy, and administration of the medical assistance program.

4. For each council meeting, other than those held during the time the general assembly is in session, each legislative member of the council shall be reimbursed for actual travel and other necessary expenses and shall receive a per diem as specified in section 7E.6 for each day in attendance, as shall the members of the council or the executive committee who are recipients or the family members of recipients of medical assistance, regardless of whether the general assembly is in session.

5. The department shall provide staff support and independent technical assistance to the council and the executive committee.

6. The director shall consider the recommendations offered by the council and the executive committee in the director's preparation of medical assistance budget recommendations to the council on human services pursuant to section 217.3 and in implementation of medical assistance program policies.

Sec. 4. Section 249A.34, subsection 1, paragraph h, Code 2005, is amended to read as follows:

h. A representative of the medical assistance advisory council executive committee established pursuant to section 249A.4, ~~subsection 8~~ 249A.4B.

Approved May 12, 2005

CHAPTER 121

OFFICIAL AUDITS, REPORTS, REGISTRIES, AND AGREEMENTS

S.F. 343

AN ACT relating to governmental services involving audit reports, child abuse reporting and registry requirements, and the family investment program.

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

Section 1. Section 11.28, Code 2005, is amended to read as follows:

11.28 INDIVIDUAL AUDIT REPORTS — COPIES.

1. The individual audit reports shall include exhibits and schedules to report data similar to that ~~now~~ required by section 11.4, ~~and~~. The reports shall as nearly as possible correspond and be prepared similar in form to the audit reports rendered by certified public accountants, ~~and such~~. The reports shall include information as to the assets and liabilities of the various departments and institutions audited as of the beginning and close of the fiscal year audited, the receipts and expenditures of cash, the disposition of materials and other properties, and

the net income and net operating cost. ~~These~~ The reports shall also set forth the ~~cost as to each inmate, member, or student average cost~~ per year for the inmates, members, clients, patients, and students served in the various classifications of expenses, ~~and. The reports~~ shall make comparisons ~~thereof of the average costs and classifications~~, and shall give such other information, suggestions, and recommendations as may be deemed of advantage and to the best interests of the taxpayers of the state; ~~provided, that the~~.

2. ~~The~~ daily audit report of the state treasury shall be submitted to the director of the department of administrative services and the director of the department of management; ~~provided, further, that copies.~~ Copies of all individual audit reports of all state departments and establishments shall be transmitted to the directors' offices after the completion of each audit, and that copies of all local government audits shall, until otherwise provided, be also supplied to the directors' offices; ~~provided, further, that copies.~~ Copies of such ~~the~~ local government audit reports shall also be supplied to the officers of the counties, schools, and cities, as ~~now~~ provided by law; ~~and, provided further, that summaries.~~ Summaries of the findings, recommendations, and comparisons, together with any other information deemed essential, shall be printed and distributed to members of the general assembly.

Sec. 2. Section 232.69, subsection 1, paragraph b, Code 2005, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (13) An employee or operator of a provider of services to children funded under a federally approved medical assistance home and community-based services waiver.

Sec. 3. Section 232.71D, subsection 3, paragraph i, Code 2005, is amended by striking the paragraph.

Sec. 4. Section 235A.15, subsection 2, paragraph b, subparagraph (9), Code 2005, is amended by striking the subparagraph.

Sec. 5. Section 235A.15, subsection 2, paragraph c, Code 2005, is amended by adding the following new subparagraphs:

NEW SUBPARAGRAPH. (12) To an area education agency or other person responsible for providing early intervention services to children that is funded under part C of the federal Individuals with Disabilities Education Act.

NEW SUBPARAGRAPH. (13) To a federal, state, or local governmental unit, or agent of the unit, that has a need for the information in order to carry out its responsibilities under law to protect children from abuse and neglect.

Sec. 6. Section 235A.15, subsection 2, paragraph e, Code 2005, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (18) To a person or agency responsible for the care or supervision of a child named in a report as an alleged victim of abuse or a person named in a report as having allegedly abused a child, if the juvenile court or department deems access to report data and disposition data by the person or agency to be necessary.

Sec. 7. Section 235A.15, subsection 3, paragraphs b and c, Code 2005, are amended to read as follows:

b. Persons involved in an assessment of child abuse identified in subsection 2, paragraph "b", subparagraphs (2), (3), (4), (6), and (7), ~~and (9)~~.

c. Others identified in subsection 2, paragraph "e", subparagraphs (2), (3), ~~and (6)~~, and (18).

Sec. 8. Section 235A.15, subsection 4, paragraph c, Code 2005, is amended to read as follows:

c. Others identified in subsection 2, paragraph "e", ~~subparagraph~~ subparagraphs (2) and (18).

Sec. 9. Section 235A.19, subsection 2, paragraph b, Code 2005, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (9) For others identified in section 235A.15, subsection 2, paragraph "d", subparagraph (7), and paragraph "e", subparagraphs (9) and (16).

Sec. 10. Section 239B.8, subsection 7, Code 2005, is amended by striking the subsection.

Approved May 12, 2005

CHAPTER 122

TAXATION OF NURSING FACILITY PROPERTY

H.F. 589

AN ACT relating to the property taxation of nursing facilities and including effective and applicability date provisions.

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

Section 1. Section 427.1, subsection 14, unnumbered paragraph 2, Code 2005, is amended to read as follows:

The assessor, in arriving at the valuation of any property of the society or organization, shall take into consideration any uses of the property not for the appropriate objects of the organization and shall assess in the same manner as other property, all or any portion of the property involved which is leased or rented and is used regularly for commercial purposes for a profit to a party or individual. If a portion of the property is used regularly for commercial purposes, an exemption shall not be allowed upon property so used and the exemption granted shall be in the proportion of the value of the property used solely for the appropriate objects of the organization, to the entire value of the property. However, the board of trustees or the board of directors of a hospital, as defined in section 135B.1, may permit use of a portion of the hospital for commercial purposes, and the hospital is entitled to full exemption for that portion used for nonprofit health-related purposes, upon compliance with the filing requirements of this subsection. The property of a nursing facility, as defined in section 135C.1, subsection 13, which is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, and otherwise qualified, is entitled to the full exemption of the property regardless of the proportion of residents of the facility for whom the cost of care is privately paid or paid under Title XIX of the federal Social Security Act, upon compliance with the filing requirements of this subsection.

Sec. 2. **EFFECTIVE AND APPLICABILITY DATE.** This Act, being deemed of immediate importance, takes effect upon enactment and applies to property taxes due and payable in fiscal years beginning on or after July 1, 2005.

Approved May 12, 2005