

- (1) Projects promoting the installation of renewable energy systems by homeowners or small businesses.
  - (2) Projects for the development of community energy saving plans.
  - (3) Programs that publicize energy savings opportunities in the community.
  - (4) Kindergarten through grade twelve education programs that focus on increasing community energy efficiency efforts.
  - (5) Projects for the creation of community or regional energy efficiency alliances.
  - (6) Projects for the development of a low-cost energy efficiency public awareness campaign, highlighting strategies and success stories.
- d. To qualify for a grant pursuant to the program, an applicant must document the ability to provide matching funds of at least fifty percent of the total cost of the project, either in cash or in kind.
3. The office shall establish an application and approval process that shall result in the awarding of an approved grant within a three-month period following receipt by the office of an application. Grants awarded pursuant to the program shall range from between one thousand dollars and fifty thousand dollars each.
4. The office shall prepare an annual report summarizing the operation of the program, and shall submit the report by January 1 each year to the Iowa power fund board.

Approved May 22, 2009

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## CHAPTER 135

### TAX CREDIT LIMITS — NET OPERATING LOSS CARRYBACK ELIMINATION

*S.F. 483*

**AN ACT** relating to state taxes by limiting tax credits available under certain economic development programs and agricultural assets transfer agreements, eliminating the carryback of net operating losses, and including retroactive applicability date and other applicability date provisions.

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

#### DIVISION I TAX CREDIT LIMITS

Section 1. NEW SECTION. 15.119 AGGREGATE TAX CREDIT LIMIT FOR CERTAIN ECONOMIC DEVELOPMENT PROGRAMS.

1. Notwithstanding any provision to the contrary in sections 15.327 through 15.336, 15.393, section 15A.9, subsection 8, sections 15E.191 through 15E.197, and 422.11E, and section 422.33, subsection 9, the department shall not authorize an amount of tax credits for purposes specified in subsection 2 in excess of one hundred eighty-five million dollars for any fiscal year. However, the department may authorize an amount of tax credits in one fiscal year in excess of one hundred eighty-five million, and such excess amount shall be counted against the total amount of tax credits that may be authorized in the next fiscal year.

2. The department, with the approval of the board, shall adopt by rule a procedure for allocating the aggregate tax credit limit established in this section among the following programs administered by the department:

- a. The high quality job creation program administered pursuant to sections 15.326 through 15.336.
  - b. The film, television, and video project promotion program administered pursuant to sections 15.391 through 15.393.
  - c. The corporate tax research credit under the quality jobs enterprise zone program pursuant to section 15A.9, subsection 8.
  - d. The enterprise zones program administered pursuant to sections 15E.191 through 15E.197.
  - e. The assistive device tax credit program administered pursuant to section 422.11E and section 422.33, subsection 9.
3. The department shall submit to the department of revenue on or before August 15 of each year a report on the tax credits allocated pursuant to this section and the tax credits awarded under each of the programs described in subsection 2.

Sec. 2. Section 175.37, Code 2009, is amended by adding the following new subsection:  
NEW SUBSECTION. 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.

Sec. 3. APPLICABILITY DATES.

1. The section of this division of this Act amending section 175.37 applies to agricultural assets transfer agreements executed on or after July 1, 2009.
2. The section of this division of this Act enacting section 15.119 applies to tax credits awarded on or after July 1, 2009.

DIVISION II  
NET OPERATING LOSS CARRYBACK

Sec. 4. Section 422.35, subsection 11, Code 2009, is amended to read as follows:

11. If after applying all of the adjustments provided for in this section and the allocation and apportionment provisions of section 422.33, the Iowa taxable income results in a net operating loss, such net operating loss shall be deducted as follows:

- a. ~~The For tax years beginning prior to January 1, 2009, the~~ Iowa net operating loss shall be carried back three taxable years for a net operating loss incurred in a presidentially declared disaster area by a taxpayer engaged in a small business or in the trade or business of farming. For all other Iowa net operating losses ~~for tax years beginning prior to January 1, 2009,~~ the net operating loss shall be carried back two taxable years or to the taxable year in which the corporation first commenced doing business in this state, whichever is later.
- b. ~~The An Iowa net operating loss for a tax year beginning on or after January 1, 2009, or an~~ Iowa net operating loss remaining after being carried back as required in paragraph "a" or "f" ~~or if not required to be carried back~~ shall be carried forward twenty taxable years.
- c. If the election under section 172(b)(3) of the Internal Revenue Code is made, the Iowa net operating loss shall be carried forward twenty taxable years.
- d. No portion of a net operating loss which was sustained from that portion of the trade or business carried on outside the state of Iowa shall be deducted.
- e. The limitations on net operating loss carryback and carryforward under sections 172(b)(1)(E) and 172(h) of the Internal Revenue Code shall apply.
- f. Notwithstanding paragraph "a", for a taxpayer who is engaged in the trade or business of farming as defined in section 263A(e)(4) of the Internal Revenue Code and has a loss from farming as defined in section 172(b)(1)(F) of the Internal Revenue Code including modifications prescribed by rule by the director, the Iowa loss from the trade or business of farming, for tax years beginning prior to January 1, 2009, is a net operating loss which may be carried back five taxable years prior to the taxable year of the loss.
- g. Provided, however, that The deductions described in paragraphs "a" through "f" of this

subsection are allowed subject to the requirement that a corporation affected by the allocation provisions of section 422.33 shall be permitted to deduct only such that portion of the deductions for net operating loss and federal income taxes as that is fairly and equitably allocable to Iowa, under rules prescribed by the director.

Sec. 5. RETROACTIVE APPLICABILITY DATE. This division of this Act applies retroactively to January 1, 2009, for tax years beginning on or after that date.

Approved May 22, 2009

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## CHAPTER 136

### BOARDING HOME REGULATION AND PROTECTION OF DEPENDENT ADULTS

S.F. 484

**AN ACT** relating to regulatory requirements involving boarding homes and dependent adults and providing an appropriation and a penalty.

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

Section 1. Section 10A.104, subsection 9, Code 2009, is amended to read as follows:

9. Administer and enforce this chapter, and chapters 99B, 135B, 135C, 135H, 135J, 135O, 137C, 137D, and 137F.

Sec. 2. Section 91A.9, Code 2009, is amended by adding the following new subsection:

NEW SUBSECTION. 3A. The commissioner shall, in consultation with the United States department of labor, develop a database of the employers in this state utilizing special certificates issued by the United States secretary of labor as authorized under 29 U.S.C. § 214, and shall maintain the database.

Sec. 3. NEW SECTION. 135O.1 DEFINITIONS.

For the purposes of this chapter unless the context otherwise requires:

1. "Boarding home" means a premises used by its owner or lessee for the purpose of letting rooms for rental to three or more persons not related within the third degree of consanguinity to the owner or lessee where supervision or assistance with activities of daily living is provided to such persons. A boarding home does not include a facility, home, or program otherwise subject to licensure or regulation by the department of human services, department of inspections and appeals, or department of public health.
2. "Department" means the department of inspections and appeals.
3. "Premises" means the same as defined in section 562A.6.

Sec. 4. NEW SECTION. 135O.2 REQUIRED REGISTRATION AND REPORTING — RULES — PENALTY.

1. The owner or lessee of a boarding home in this state shall register with and submit occupancy reports to the department. The content of the required occupancy reports shall include but is not limited to the number of individuals living in the boarding home and the supervision or assistance with activities of daily living being provided to the individuals.
2. The department of inspections and appeals shall adopt rules to administer this chapter in consultation with the departments of human services and public safety.