

**422.12P Public safety officer moving expense — tax credit.**

1. For purposes of [this section](#), unless the context otherwise requires:

a. “*Moving expense*” means an unreimbursed expense for moving household goods and personal effects from the former residence of the new resident to this state including travel expenses for meals and lodging.

b. “*New resident*” means an individual who becomes a resident of Iowa, after July 1, 2024, upon taking full-time employment as a public safety officer in this state, who remains a resident of and employed full-time as a public safety officer in this state when claiming the credit, and who has not been a resident of this state at any time during the previous twelve-month period prior to establishing residency in this state.

c. “*Public safety officer*” means a peace officer as defined in [section 801.4](#) or a correctional officer.

2. The taxes imposed under [this subchapter](#), less the credits allowed under [section 422.12](#), shall be reduced by a public safety officer moving expense tax credit equal to the amount of moving expense incurred by the new resident in connection with taking full-time employment as a public safety officer in this state, not to exceed a maximum amount of two thousand dollars per move.

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 credit under [this section](#) with respect to any moving expense shall be allowed during a tax year as follows:

a. For any moving expense paid or incurred prior to or during the tax year in which the new resident is employed full-time in the state, the tax year in which the full-time employment begins.

b. For any qualified moving expense paid or incurred after the tax year in which the full-time employment begins, the tax year in which the moving expense is paid or incurred.

5. A new resident is not eligible for the credit pursuant to [this section](#) to the extent the moving expenses were deducted for federal tax purposes.

6. The department of revenue shall adopt rules to administer [this section](#).

[2024 Acts, ch 1127, §6, 7](#)

Referred to in [§422.16](#)

Section applies retroactively to January 1, 2024, for tax years beginning on or after that date; [2024 Acts, ch 1127, §7](#)