

Senate Amendment 5058

Amendment Text

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1 1 Amend [House File 2114](#), as amended, passed, and
1 2 reprinted by the House, as follows:
1 3 #1. Page 1, by striking lines 23 and 24 and
1 4 inserting the following: "designated in the
1 5 succeeding fiscal year."
1 6 #2. Page 1, by inserting before line 25 the
1 7 following:
1 8 "Sec. ____ DEPARTMENT OF HUMAN SERVICES &endash; CHILD
1 9 DAY CARE. There is appropriated from the general fund
1 10 of the state to the department of human services for
1 11 the fiscal year beginning July 1, 1995, and ending
1 12 June 30, 1996, to supplement the appropriation made in
1 13 1995 Iowa Acts, chapter 205, section 6, the following
1 14 amount, or so much thereof as is necessary, to be used
1 15 for the purpose designated:
1 16 For state child care assistance:
1 17 \$ 2,100,000".
1 18 #3. Page 2, by inserting before line 1 the
1 19 following:
1 20 "Sec. ____ DEPARTMENT OF EDUCATION &endash; GENERAL
1 21 ADMINISTRATION. There is appropriated from the
1 22 general fund of the state to the department of
1 23 education for the fiscal year beginning July 1, 1995,
1 24 and ending June 30, 1996, to supplement the amount
1 25 appropriated in 1995 Iowa Acts, chapter 218, section
1 26 1, subsection 1, the following amount, or so much
1 27 thereof as is necessary, to be used for the purpose
1 28 designated:
1 29 For general administration to be used to provide
1 30 assistance to school districts involved in a financial
1 31 reporting pilot project:
1 32 \$ 50,000
1 33 Notwithstanding section 8.33, moneys appropriated
1 34 in this section which remain unexpended or unobligated
1 35 at the close of the fiscal year shall not revert to
1 36 the general fund of the state but shall remain
1 37 available for expenditure in the succeeding fiscal
1 38 year for the purpose designated.
1 39 Sec. ____ ETHICS AND CAMPAIGN DISCLOSURE BOARD.
1 40 There is appropriated from the general fund of the
1 41 state to the ethics and campaign disclosure board for
1 42 the fiscal year beginning July 1, 1995, and ending
1 43 June 30, 1996, to supplement the appropriation made in
1 44 1995 Iowa Acts, chapter 219, section 2, the following
1 45 amount, or so much thereof as is necessary, to be used
1 46 for the purpose designated:
1 47 For salaries, support, maintenance, and
1 48 miscellaneous purposes:
1 49 \$ 40,000".
1 50 #4. Page 2, by inserting after line 9 the
2 1 following:
2 2 "Sec. ____ DEPARTMENT OF INSPECTIONS AND APPEALS.
2 3 There is appropriated from the general fund of the
2 4 state to the department of inspections and appeals for
2 5 the fiscal year beginning July 1, 1995, and ending
2 6 June 30, 1996, to supplement the appropriation made in
2 7 1995 Iowa Acts, chapter 219, section 9, the following

2 8 amount, or so much thereof as is necessary, to be used
2 9 for the purpose designated:

2 10 For racetrack regulation, to be used for employment
2 11 of not more than one full-time equivalent position
2 12 which shall be in addition to the full-time equivalent
2 13 positions authorized in 1995 Iowa Acts, chapter 219,
2 14 section 9:

2 15 \$ 42,000".

2 16 #5. Page 2, line 20, by striking the figure
2 17 "150,000" and inserting the following: "116,850".

2 18 #6. Page 2, line 25, by striking the word
2 19 "appropriation" and inserting the following:
2 20 "appropriations".

2 21 #7. Page 2, line 26, by striking the word and
2 22 figure "subsection 3,".

2 23 #8. Page 2, line 27, by striking the word
2 24 "purpose" and inserting the following: "purposes".

2 25 #9. Page 2, by striking lines 29 and 30 and
2 26 inserting the following:

2 27 "1. For state financial management to supplement
2 28 the amount appropriated in 1995 Iowa Acts, chapter
2 29 219, section 19, subsection 2, to be used for payments
2 30 under section 422.73, subsection 3, as enacted by this
2 31 Act:

2 32 \$ 17,400,000

2 33 Notwithstanding section 8.33, moneys appropriated
2 34 in this subsection which remain unexpended or
2 35 unobligated at the close of the fiscal year shall not
2 36 revert to the general fund of the state but shall
2 37 remain available for expenditure in the succeeding
2 38 fiscal year for the purpose designated and the moneys
2 39 are not subject to transfer under section 8.39.

2 40 2. For internal resources management to supplement
2 41 the amount appropriated in 1995 Iowa Acts, chapter
2 42 219, section 19, subsection 3:

2 43 \$ 104,500".

2 44 #10. Page 2, by inserting before line 31 the
2 45 following:

2 46 "Sec. ____ Section [422.73](#), Code 1995, is amended
2 47 by adding the following new subsection:

2 48 **NEW SUBSECTION.** 3. Notwithstanding subsection 2,
2 49 a claim for refund of individual income tax paid for
2 50 any tax year beginning on or after January 1, 1985,
3 1 and before January 1, 1989, is considered timely if
3 2 filed with the department on or before July 1, 1996,
3 3 if the taxpayer's claim is the result of the
3 4 unconstitutional taxation of federal pension benefits
3 5 based upon the decision in *Davis v. Michigan*
3 6 Department of Treasury, 489 [US. 803](#), 109 S. Ct. 1500
3 7 (1989).

3 8 A taxpayer entitled to a refund of tax paid under
3 9 this subsection shall receive an amount equal to one
3 10 hundred percent of the refund with interest calculated
3 11 to January 12, 1994, less five dollars to be retained
3 12 by the department to defray costs of notification and
3 13 the cost of processing the refund claim. The claim
3 14 for refund shall be filed separate from any income tax
3 15 return and shall not be allowed as a credit for income
3 16 taxes owed. A claim shall be filed between the
3 17 effective date of this subsection and July 1, 1996.
3 18 An extension for filing shall not be allowed and
3 19 claims disallowed on the basis of timeliness shall not
3 20 be allowed upon appeal to any other state agency
3 21 notwithstanding any other provision of law.

3 22 The claim for refund shall be made on claim forms
3 23 to be made available by the department. In order for
3 24 a taxpayer to have a valid refund claim, the taxpayer

3 25 must supply legible copies of documents the director
3 26 deems necessary to show entitlement to the refund,
3 27 including but not limited to income tax forms and W-2P
3 28 forms, which will establish the state income tax that
3 29 was paid on the federal pension benefits for the tax
3 30 years in question. The burden of proof is on the
3 31 taxpayer to show that the claim for refund is valid.
3 32 Estates are not entitled to file a claim for refund
3 33 under this subsection. However, if a taxpayer has
3 34 filed a claim under this subsection and subsequently
3 35 dies before receipt of the refund, the taxpayer's
3 36 estate is entitled to receipt of any valid refund
3 37 claim.

3 38 The department shall make a reasonable attempt to
3 39 notify individuals who are entitled to a refund under
3 40 this subsection."

3 41 #11. By renumbering as necessary.

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3 45 COMMITTEE ON [APPROPRIATIONS](#)

3 46 LARRY MURPHY, Chairperson

3 47 [HF 2114](#).705 76

3 48 jp/sc