

# House Amendment 1509

PAG LIN

1 1 Amend House File 871 as follows:  
1 2 [#1.](#) Page 1, by inserting after line 24, the  
1 3 following:  
1 4 <\_\_\_\_. If a small employer elects to take the small  
1 5 employer health insurance coverage tax credit, the  
1 6 small employer shall reduce, by the amount used in the  
1 7 computation of the credit, the deduction for Iowa  
1 8 income tax purposes of the cost of health insurance  
1 9 premiums paid by the employer during the tax year in  
1 10 which the tax credit is computed, that is deductible  
1 11 for federal tax purposes.>  
1 12 [#2.](#) Page 3, line 2, by striking the words and  
1 13 figure <, as defined in section 513B.2,>.  
1 14 [#3.](#) Page 3, line 3, by inserting after the word  
1 15 <coverage> the following: <, as defined in section  
1 16 513B.2,>.  
1 17 [#4.](#) Page 3, by inserting after line 19, the  
1 18 following:  
1 19 <\_\_\_\_. If a small employer elects to take the small  
1 20 employer health insurance coverage tax credit, the  
1 21 small employer shall reduce, by the amount used in the  
1 22 computation of the credit, the deduction for Iowa  
1 23 income tax purposes of the cost of health insurance  
1 24 premiums paid by the employer during the tax year in  
1 25 which the tax credit is computed, that is deductible  
1 26 for federal tax purposes.>  
1 27 [#5.](#) By renumbering as necessary.  
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1 30 \_\_\_\_\_  
1 31 KAUFMANN of Cedar  
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1 33  
1 34 \_\_\_\_\_  
1 35 DAVITT of Warren  
1 36 HF 871.701 81  
1 37 av/gg/2541  
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