

House Amendment 2075

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1 1 Amend Senate File 590, as passed by the Senate, as
1 2 follows:
1 3 #1. Page 1, by inserting before line 1 the
1 4 following:
1 5 <Section 1. Section 422.12, subsection 2,
1 6 unnumbered paragraph 1, Code 2007, is amended to read
1 7 as follows:
1 8 A tuition credit equal to ~~twenty-five~~ fifty percent
1 9 of the first one thousand dollars which the taxpayer
1 10 has paid to others for each dependent in grades
1 11 kindergarten through twelve, for tuition and textbooks
1 12 of each dependent in attending an elementary or
1 13 secondary school situated in Iowa, which school is
1 14 accredited or approved under section 256.11, which is
1 15 not operated for profit, and which adheres to the
1 16 provisions of the federal Civil Rights Act of 1964 and
1 17 chapter 216. As used in this subsection, "textbooks"
1 18 means books and other instructional materials and
1 19 equipment used in elementary and secondary schools in
1 20 teaching only those subjects legally and commonly
1 21 taught in public elementary and secondary schools in
1 22 this state and does not include instructional books
1 23 and materials used in the teaching of religious
1 24 tenets, doctrines, or worship, the purpose of which is
1 25 to inculcate those tenets, doctrines, or worship.
1 26 "Textbooks" includes books or materials used for
1 27 extracurricular activities including sporting events,
1 28 musical or dramatic events, speech activities,
1 29 driver's education, or programs of a similar nature.
1 30 Notwithstanding any other provision, all other credits
1 31 allowed under this section and section 422.12B shall
1 32 be deducted before the tuition credit under this
1 33 subsection. The department, when conducting an audit
1 34 of a taxpayer's return, shall also audit the tuition
1 35 tax credit portion of the tax return.>
1 36 #2. Title page, line 1, by inserting after the
1 37 words <relating to> the following: <the increase in
1 38 the tuition tax credit and to>.
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1 42 GRASSLEY of Butler
1 43 SF 590.205 82
1 44 mg/es/10046
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