

# House Amendment 2078

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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 422.7, subsection 13, Code  
1 6 2007, is amended to read as follows:  
1 7 13. a. Subtract, to the extent included, the  
1 8 amount of additional social security benefits taxable  
1 9 under the Internal Revenue Code for tax years  
1 10 beginning on or after January 1, 1994, but before  
1 11 January 1, ~~2014~~ 2011. The amount of social security  
1 12 benefits taxable as provided in section 86 of the  
1 13 Internal Revenue Code, as amended up to and including  
1 14 January 1, 1993, continues to apply for state income  
1 15 tax purposes for tax years beginning on or after  
1 16 January 1, 1994, but before January 1, ~~2014~~ 2011.  
1 17 b. (1) For tax years beginning in the 2007  
1 18 calendar year, subtract, to the extent included,  
1 19 thirty-two percent of taxable social security benefits  
1 20 remaining after the subtraction in paragraph "a".  
1 21 (2) For tax years beginning in the 2008 calendar  
1 22 year, subtract, to the extent included, ~~thirty-two~~  
1 23 forty percent of taxable social security benefits  
1 24 remaining after the subtraction in paragraph "a".  
1 25 (3) For tax years beginning in the 2009 calendar  
1 26 year, subtract, to the extent included, ~~forty-three~~  
1 27 sixty percent of taxable social security benefits  
1 28 remaining after the subtraction in paragraph "a".  
1 29 (4) For tax years beginning in the 2010 calendar  
1 30 year, subtract, to the extent included, ~~fifty-five~~  
1 31 eighty percent of taxable social security benefits  
1 32 remaining after the subtraction in paragraph "a".  
1 33 ~~(5) For tax years beginning in the 2011 calendar~~  
~~1 34 year, subtract, to the extent included, sixty-seven~~  
~~1 35 percent of taxable social security benefits remaining~~  
~~1 36 after the subtraction in paragraph "a".~~  
1 37 ~~(6) For tax years beginning in the 2012 calendar~~  
~~1 38 year, subtract, to the extent included, seventy-seven~~  
~~1 39 percent of taxable social security benefits remaining~~  
~~1 40 after the subtraction in paragraph "a".~~  
1 41 ~~(7) For tax years beginning in the 2013 calendar~~  
~~1 42 year, subtract, to the extent included, eighty-nine~~  
~~1 43 percent of taxable social security benefits remaining~~  
~~1 44 after the subtraction in paragraph "a".~~  
1 45 c. Married taxpayers, who file a joint federal  
1 46 income tax return and who elect to file separate  
1 47 returns or who elect separate filing on a combined  
1 48 return for state income tax purposes, shall allocate  
1 49 between the spouses the amount of benefits subtracted  
1 50 under paragraphs "a" and "b" from net income in the  
2 1 ratio of the social security benefits received by each  
2 2 spouse to the total of these benefits received by both  
2 3 spouses.  
2 4 d. For tax years beginning on or after January 1,  
2 5 ~~2014~~ 2011, subtract, to the extent included, the  
2 6 amount of social security benefits taxable under  
2 7 section 86 of the Internal Revenue Code.>  
2 8 #2. Title page, line 1, by inserting after the  
2 9 words <relating to> the following: <the phase out of  
2 10 the tax on social security benefits, and to>.  
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2 12  
2 13  
2 14 \_\_\_\_\_  
2 14 LUKAN of Dubuque  
2 15 SF 590.301 82  
2 16 mg/cf/10044