

House Amendment 8650

PAG LIN

1 1 Amend the House Amendment, S=5330, to Senate File
1 2 2400, as amended, passed, and reprinted by the Senate,
1 3 as follows:
1 4 #1. Page 1, by inserting after line 2 the
1 5 following:
1 6 <#____. Page 1, by inserting before line 1 the
1 7 following:
1 8 <DIVISION I
1 9 ADMINISTRATION AND REGULATION APPROPRIATIONS>
1 10 #2. Page 1, by inserting after line 6 the
1 11 following:
1 12 <#____. Page 7, by striking lines 3 and 4 and
1 13 inserting the following:
1 14 <..... \$ 2,524,462
1 15 FTEs 26.25>
1 16 #____. Page 7, by striking line 9 and inserting the
1 17 following:
1 18 <..... \$ 492,593>>
1 19 #3. Page 1, by inserting after line 18 the
1 20 following:
1 21 <#____. Page 8, by striking line 32 and inserting
1 22 the following:
1 23 <..... \$ 356,535>
1 24 #____. Page 9, by striking line 3 and inserting the
1 25 following:
1 26 <..... \$ 421,700>
1 27 #____. Page 9, by striking line 10 and inserting
1 28 the following:
1 29 <..... \$ 153,093>
1 30 #____. Page 9, by striking line 16 and inserting
1 31 the following:
1 32 <..... \$ 217,221>
1 33 #____. Page 9, by striking line 22 and inserting
1 34 the following:
1 35 <..... \$ 207,035>
1 36 #____. Page 9, by striking line 29 and inserting
1 37 the following:
1 38 <..... \$ 367,203>
1 39 #____. Page 10, by inserting after line 1 the
1 40 following:
1 41 <7A. NATIVE AMERICAN AFFAIRS DIVISION
1 42 For travel reimbursement for members of the
1 43 commission on Native American affairs:
1 44 \$ 6,000>
1 45 7B. DEVELOPMENT ASSESSMENT AND RESOLUTION PROGRAM
1 46 For support, maintenance, and miscellaneous
1 47 purposes:
1 48 \$ 10,000
1 49 #____. Page 13, line 19, by striking the words <USE
1 50 TAX APPROPRIATION> and inserting the following: <ROAD
2 1 USE TAX FUND APPROPRIATION == DEPARTMENT OF
2 2 INSPECTIONS AND APPEALS>.
2 3 #____. Page 13, by striking lines 20 through 22 and
2 4 inserting the following: <from the road use tax fund
2 5 to the administrative hearings>.
2 6 #4. Page 1, by inserting after line 26 the
2 7 following:
2 8 <#____. Page 15, by striking line 29 and inserting
2 9 the following:
2 10 <..... \$ 1,499,063>>
2 11 #5. Page 1, by inserting after line 45 the
2 12 following:
2 13 <#____. Page 18, line 20, by inserting after the
2 14 word <this> the following: <division of this>.
2 15 #____. Page 18, line 26, by inserting after the
2 16 word <this> the following: <division of this>.
2 17 #6. Page 1, line 48, by inserting after the word
2 18 <this> the following: <division of this>.
2 19 #7. Page 1, by inserting after line 50 the
2 20 following:
2 21 <DIVISION II
2 22 DEPARTMENT OF ADMINISTRATIVE SERVICES OPERATIONS
2 23 Sec. ____ Section 8.6, Code Supplement 2007, is
2 24 amended by adding the following new subsection:

2 25 NEW SUBSECTION. 16. DESIGNATION OF SERVICES ==
2 26 FUNDING == CUSTOMER COUNCILS.
2 27 a. Establish a process by which the department, in
2 28 consultation with the department of administrative
2 29 services, shall determine which services provided by
2 30 the department of administrative services shall be
2 31 funded by an appropriation and which services shall be
2 32 funded by the governmental entity receiving the
2 33 service.
2 34 b. Establish a process for determining whether the
2 35 department of administrative services shall be the
2 36 sole provider of a service for purposes of those
2 37 services which the department determines under
2 38 paragraph "a" are to be funded by the governmental
2 39 entities receiving the service.
2 40 c. Establish, by rule, a customer council
2 41 responsible for overseeing the services provided
2 42 solely by the department of administrative services.
2 43 The rules adopted shall provide for all of the
2 44 following:
2 45 (1) The method of appointment of members to the
2 46 council by the governmental entities required to
2 47 receive the services.
2 48 (2) The duties of the customer council which shall
2 49 be as follows:
2 50 (a) Annual review and approval of the department
3 1 of administrative services' business plan regarding
3 2 services provided solely by the department of
3 3 administrative services.
3 4 (b) Annual review and approval of the procedure
3 5 for resolving complaints concerning services provided
3 6 by the department of administrative services.
3 7 (c) Annual review and approval of the procedure
3 8 for setting rates for the services provided solely by
3 9 the department of administrative services.
3 10 (3) A process for receiving input from affected
3 11 governmental entities as well as for a biennial review
3 12 by the customer council of the determinations made by
3 13 the department of which services are funded by an
3 14 appropriation to the department of administrative
3 15 services and which services are funded by the
3 16 governmental entities receiving the service, including
3 17 any recommendations as to whether the department of
3 18 administrative services shall be the sole provider of
3 19 a service funded by the governmental entities
3 20 receiving the service. The department, in
3 21 consultation with the department of administrative
3 22 services, may change the determination of a service if
3 23 it is determined that the change is in the best
3 24 interests of those governmental entities receiving the
3 25 service.
3 26 d. If a service to be provided may also be
3 27 provided to the judicial branch and legislative
3 28 branch, then the rules shall provide that the chief
3 29 justice of the supreme court may appoint a member to
3 30 the customer council, and the legislative council may
3 31 appoint a member from the Senate and a member from the
3 32 House of Representatives to the customer council, in
3 33 their discretion.
3 34 Sec. ____ NEW SECTION. 8A.111 REPORTS REQUIRED.
3 35 The department shall provide all of the following
3 36 reports:
3 37 1. An annual report of the department as required
3 38 under section 7E.3, subsection 4.
3 39 2. Internal service fund service business plans
3 40 and financial reports as required under section
3 41 8A.123, subsection 5, paragraph "a", and an annual
3 42 internal service fund expenditure report as required
3 43 under section 8A.123, subsection 5, paragraph "b".
3 44 3. An annual report regarding total spending on
3 45 technology as required under section 8A.204,
3 46 subsection 3, paragraph "a".
3 47 4. An annual report of expenditures from the
3 48 IowaAccess revolving fund as provided in section
3 49 8A.224.
3 50 5. A technology audit of the electronic
4 1 transmission system as required under section 8A.223.
4 2 6. An annual report on state purchases of recycled
4 3 and soybean-based products as required under section
4 4 8A.315, subsection 1, paragraph "d".
4 5 7. An annual report on the status of capital

4 6 projects as required under section 8A.321, subsection
4 7 11.

4 8 8. An annual salary report as required under
4 9 section 8A.341, subsection 2.

4 10 9. An annual average fuel economy standards
4 11 compliance report as required under section 8A.362,
4 12 subsection 4, paragraph "c".

4 13 10. An annual report of the capitol planning
4 14 commission as required under section 8A.373.

4 15 11. A comprehensive annual financial report as
4 16 required under section 8A.502, subsection 8.

4 17 11A. An annual report regarding the Iowa targeted
4 18 small business procurement Act activities of the
4 19 department as required under section 15.108,
4 20 subsection 7, paragraph "c", and quarterly reports
4 21 regarding the total dollar amount of certified
4 22 purchases for certified targeted small businesses
4 23 during the previous quarter as required in section
4 24 73.16, subsection 2. The department shall keep any
4 25 vendor identification information received from the
4 26 department of inspections and appeals as provided in
4 27 section 10A.104, subsection 8, and necessary for the
4 28 quarterly reports, confidential to the same extent as
4 29 the department of inspection and appeals is required
4 30 to keep such information. Confidential information
4 31 received by the department from the department of
4 32 inspections and appeals shall not be disclosed except
4 33 pursuant to court order or with the approval of the
4 34 department of inspections and appeals.

4 35 12. An annual report on the condition of
4 36 affirmative action, diversity, and multicultural
4 37 programs as provided under section 19B.5, subsection
4 38 2.

4 39 13. An unpaid warrants report as required under
4 40 section 25.2, subsection 3, paragraph "b".

4 41 14. A report on educational leave as provided
4 42 under section 70A.25.

4 43 15. A monthly report regarding the revitalize
4 44 Iowa's sound economy fund as required under section
4 45 315.7.

4 46 Sec. _____. Section 8A.202, subsection 2, paragraph
4 47 e, Code 2007, is amended by striking the paragraph.

4 48 Sec. _____. Section 8A.221, subsection 2, paragraph
4 49 a, subparagraph (2), Code 2007, is amended to read as
4 50 follows:

5 1 (2) Recommend to the director the priority of
5 2 projects associated with IowAccess. The

5 3 recommendation may also include a recommendation
5 4 concerning funding for a project proposed by a
5 5 political subdivision of the state or an association,
5 6 the membership of which is comprised solely of
5 7 political subdivisions of the state. Prior to
5 8 recommending a project proposed by a political
5 9 subdivision, the advisory council shall verify that
5 10 all of the following conditions are met:

5 11 (a) The proposed project provides a benefit to the
5 12 state.

5 13 (b) The proposed project, once completed, can be
5 14 shared with and used by other political subdivisions
5 15 or the state, as appropriate.

5 16 (c) The state retains ownership of any final
5 17 product or is granted a permanent license to the use
5 18 of the product.

5 19 Sec. _____. Section 8A.402, subsection 2, Code 2007,
5 20 is amended by adding the following new paragraph:

5 21 NEW PARAGRAPH. f. Develop, in consultation with
5 22 the department of veterans affairs, programs to inform
5 23 members of the national guard or organized reserves of
5 24 the armed forces of the United States returning to
5 25 Iowa following active federal service about job
5 26 opportunities in state government.

5 27 Sec. _____. Section 10A.104, subsection 8, Code
5 28 2007, is amended to read as follows:

5 29 8. Establish by rule standards and procedures for
5 30 certifying that targeted small businesses are eligible
5 31 to participate in the procurement program established
5 32 in sections 73.15 through 73.21. The procedure for
5 33 determination of eligibility shall not include
5 34 self-certification by a business. The director shall
5 35 maintain a current directory of targeted small
5 36 businesses that have been certified pursuant to this

5 37 subsection. The director shall also provide
5 38 information to the department of administrative
5 39 services necessary for the identification of targeted
5 40 small businesses as provided under section 8A.111,
5 41 subsection 11A.

5 42 Sec. _____. Section 305.10, subsection 1, paragraph
5 43 h, Code 2007, is amended to read as follows:

5 44 h. Prepare all mandated reports, newsletters, and
5 45 publications for electronic distribution in accordance
5 46 with government information policies, standards, and
5 47 guidelines. A reference copy of all mandated reports,
5 48 newsletters, and publications shall be located at an
5 49 electronic repository for public access ~~to be~~
~~5 50 developed and maintained by the department of~~
~~6 1 administrative services in consultation with the state~~
~~6 2 librarian and the state archivist.~~

6 3 Sec. _____. Section 8A.121, Code 2007, is repealed.

6 4 DIVISION III
6 5 COMMISSION ON NATIVE AMERICAN AFFAIRS

6 6 Sec. _____. Section 7E.5, subsection 1, paragraph s,
6 7 Code 2007, is amended to read as follows:

6 8 s. The department of human rights, created in
6 9 section 216A.1, which has primary responsibility for
6 10 services relating to Latino persons, women, persons
6 11 with disabilities, community action agencies, criminal
6 12 and juvenile justice planning, the status of
6 13 African-Americans, ~~and~~ deaf and hard-of-hearing
6 14 persons, ~~and Native-Americans.~~

6 15 Sec. _____. Section 216A.1, Code 2007, is amended by
6 16 adding the following new subsection:

6 17 NEW SUBSECTION. 9. Division on Native American
6 18 affairs.

6 19 Sec. _____. NEW SECTION. 216A.161 DEFINITIONS.

6 20 For purposes of this subchapter, unless the context
6 21 otherwise requires:

6 22 1. "Administrator" means the administrator of the
6 23 division on Native American affairs.

6 24 2. "Commission" means the commission on Native
6 25 American affairs.

6 26 3. "Division" means the division on Native
6 27 American affairs of the department of human rights.

6 28 4. "Tribal government" means the governing body of
6 29 a federally recognized Indian tribe.

6 30 Sec. _____. NEW SECTION. 216A.162 ESTABLISHMENT ==
6 31 PURPOSE.

6 32 1. A commission on Native American affairs is
6 33 established consisting of eleven voting members
6 34 appointed by the governor, subject to confirmation by
6 35 the senate. The members of the commission shall
6 36 appoint one of the members to serve as chairperson of
6 37 the commission.

6 38 2. The purpose of the commission shall be to work
6 39 in concert with tribal governments, Native American
6 40 groups, and Native American persons in this state to
6 41 advance the interests of tribal governments and Native
6 42 American persons in the areas of human rights, access
6 43 to justice, economic equality, and the elimination of
6 44 discrimination.

6 45 3. The members of the commission shall be as
6 46 follows:

6 47 a. Seven public members appointed in compliance
6 48 with sections 69.16 and 69.16A who shall be appointed
6 49 with consideration given to the geographic residence
6 50 of the member and the population density of Native
7 1 Americans within the vicinity of the geographic
7 2 residence of a member. Of the seven public members
7 3 appointed, at least one shall be a Native American who
7 4 is an enrolled tribal member living on a tribal
7 5 settlement or reservation in Iowa and whose tribal
7 6 government is located in Iowa and one shall be a
7 7 Native American who is primarily descended from a
7 8 tribe other than those specified in paragraph "b".

7 9 b. Four members selected by and representing
7 10 tribal governments.

7 11 c. All members of the commission shall be
7 12 residents of Iowa.

7 13 Sec. _____. NEW SECTION. 216A.163 TERM OF OFFICE.

7 14 Five of the members appointed to the initial
7 15 commission shall be designated by the governor to
7 16 serve two-year terms, and six shall be designated by
7 17 the governor to serve four-year terms. Succeeding

7 18 appointments shall be for a term of four years.
7 19 Vacancies in the membership shall be filled for the
7 20 remainder of the term of the original appointment.
7 21 Sec. _____. NEW SECTION. 216A.164 MEETINGS OF THE
7 22 COMMISSION.
7 23 The commission shall meet at least four times each
7 24 year, and shall hold special meetings on the call of
7 25 the chairperson. The commission shall adopt rules
7 26 pursuant to chapter 17A as it deems necessary for the
7 27 conduct of its business. The members of the
7 28 commission shall be reimbursed for actual expenses
7 29 while engaged in their official duties. A member may
7 30 also be eligible to receive compensation as provided
7 31 in section 7E.6.
7 32 Sec. _____. NEW SECTION. 216A.165 DUTIES.
7 33 The commission shall have all powers necessary to
7 34 carry out the functions and duties specified in this
7 35 subchapter and shall do all of the following:
7 36 1. Advise the governor and the general assembly on
7 37 issues confronting tribal governments and Native
7 38 American persons in this state.
7 39 2. Promote legislation beneficial to tribal
7 40 governments and Native American persons in this state.
7 41 3. Recommend to the governor and the general
7 42 assembly any revisions in the state's affirmative
7 43 action program and other steps necessary to eliminate
7 44 discrimination against and the underutilization of
7 45 Native American persons in the state's workforce.
7 46 4. Serve as a conduit to state government for
7 47 Native American persons in this state.
7 48 5. Serve as an advocate for Native American
7 49 persons and a referral agency to assist Native
7 50 American persons in securing access to justice and
8 1 state agencies and programs.
8 2 6. Serve as a liaison with federal, state, and
8 3 local governmental units, and private organizations on
8 4 matters relating to Native American persons in this
8 5 state.
8 6 7. Conduct studies, make recommendations, and
8 7 implement programs designed to solve the problems of
8 8 Native American persons in this state in the areas of
8 9 human rights, housing, education, welfare, employment,
8 10 health care, access to justice, and any other related
8 11 problems.
8 12 8. Publicize the accomplishments of Native
8 13 American persons and their contributions to this
8 14 state.
8 15 9. Work with other state, tribal, and federal
8 16 agencies and organizations to develop small business
8 17 opportunities and promote economic development for
8 18 Native American persons.
8 19 Sec. _____. NEW SECTION. 216A.166 REVIEW OF GRANT
8 20 APPLICATIONS AND BUDGET REQUESTS.
8 21 Before the submission of an application, a state
8 22 department or agency shall consult with the commission
8 23 concerning an application for federal funding that
8 24 will have its primary effect on tribal governments or
8 25 Native American persons. The commission shall advise
8 26 the governor, the director of the department of human
8 27 rights, and the director of revenue concerning any
8 28 state agency budget request that will have its primary
8 29 effect on tribal governments or Native American
8 30 persons.
8 31 Sec. _____. NEW SECTION. 216A.167 ADDITIONAL
8 32 DUTIES AND AUTHORITY == LIMITATIONS.
8 33 1. The commission shall have responsibility for
8 34 the budget of the commission and the division and
8 35 shall submit the budget to the director of the
8 36 department of human rights as provided in section
8 37 216A.2, subsection 2.
8 38 2. The commission may do any of the following:
8 39 a. Enter into contracts, within the limit of funds
8 40 made available, with individuals, organizations, and
8 41 institutions for services.
8 42 b. Accept gifts, grants, devises, or bequests of
8 43 real or personal property from the federal government
8 44 or any other source for the use and purposes of the
8 45 commission.
8 46 3. The commission shall not have the authority to
8 47 do any of the following:
8 48 a. Implement or administer the duties of the state

8 49 of Iowa under the federal Indian Gaming Regulatory
8 50 Act, shall not have any authority to recommend,
9 1 negotiate, administer, or enforce any agreement or
9 2 compact entered into between the state of Iowa and
9 3 Indian tribes located in the state pursuant to section
9 4 10A.104, and shall not have any authority relative to
9 5 Indian gaming issues.

9 6 b. Administer the duties of the state under the
9 7 federal National Historic Preservation Act, the
9 8 federal Native American Graves Protection and
9 9 Repatriation Act, and chapter 263B. The commission
9 10 shall also not interfere with the advisory role of a
9 11 separate Indian advisory council or committee
9 12 established by the state archeologist by rule for the
9 13 purpose of consultation on matters related to ancient
9 14 human skeletal remains and associated artifacts.

9 15 4. This subchapter shall not diminish or inhibit
9 16 the right of any tribal government to interact
9 17 directly with the state or any of its departments or
9 18 agencies for any purpose which a tribal government
9 19 desires to conduct its business or affairs as a
9 20 sovereign governmental entity.

9 21 Sec. _____. NEW SECTION. 216A.168 ADMINISTRATOR.
9 22 The commission shall designate the duties and
9 23 obligations of the position of administrator. The
9 24 administrator shall carry out programs and policies as
9 25 determined by the commission. The administrator may
9 26 employ other persons necessary to carry out the
9 27 programs of the division.

9 28 Sec. _____. NEW SECTION. 216A.169 STATE AGENCY
9 29 ASSISTANCE.

9 30 On the request of the commission, state departments
9 31 and agencies may supply the commission with advisory
9 32 staff services on matters relating to the jurisdiction
9 33 of the commission. The commission shall cooperate and
9 34 coordinate its activities with other state agencies to
9 35 the highest possible degree.

9 36 Sec. _____. NEW SECTION. 216A.170 ANNUAL REPORT.

9 37 Not later than February 1 of each year, the
9 38 commission shall file a report in an electronic format
9 39 with the governor and the general assembly of its
9 40 activities for the previous calendar year. With the
9 41 report, the commission may submit any recommendations
9 42 pertaining to its activities and shall submit
9 43 recommendations for legislative consideration and
9 44 other action it deems necessary.

9 45 Sec. _____. COMMISSION ON NATIVE AMERICAN AFFAIRS ==
9 46 TRANSITION PROVISIONS.

9 47 1. The initial members of the commission
9 48 established pursuant to this Act shall be appointed by
9 49 September 1, 2008.

9 50 2. Notwithstanding any provision of this Act to
10 1 the contrary, an administrator of the division on
10 2 Native American affairs and employees of the division
10 3 shall not be appointed or hired prior to July 1, 2009.

10 4 3. Prior to June 1, 2009, the commission shall
10 5 submit a report to the director of human rights. The
10 6 report shall include a job description for the
10 7 administrator of the division, goals for division
10 8 operations, and performance measures to measure
10 9 achievement of division goals.

10 10 DIVISION IV
10 11 DEPARTMENT OF REVENUE ADMINISTRATION

10 12 Sec. _____. Section 99B.10B, subsection 2, Code
10 13 Supplement 2007, is amended to read as follows:

10 14 2. a. The department shall revoke a registration
10 15 issued pursuant to section 99B.10 or 99B.10A, for a
10 16 period of ten years if a person commits an offense of
10 17 awarding a cash prize in violation of section 99B.10,
10 18 subsection 1, paragraph "b", pursuant to rules adopted
10 19 by the department. A person whose registration is
10 20 revoked under this subsection who is a person for
10 21 which a class "A", class "B", class "C", special class
10 22 "C", or class "D" liquor control license has been
10 23 issued pursuant to chapter 123 shall have the person's
10 24 liquor control license suspended for a period of
10 25 fourteen days in the same manner as provided in
10 26 section 123.50, subsection 3, paragraph "a". A person
10 27 whose registration is revoked under this subsection
10 28 who is a person for which only a class "B" or class
10 29 "C" beer permit has been issued pursuant to chapter

10 30 123 shall have the person's class "B" or class "C"
10 31 beer permit suspended ~~and that person's sales tax~~
~~10 32 permit suspended~~ for a period of fourteen days in the
10 33 same manner as provided in section 123.50, subsection
10 34 3, paragraph "a".

10 35 b. If a person owning or employed by an
10 36 establishment having a class "A", class "B", class
10 37 "C", special class "C", or class "D" liquor control
10 38 license issued pursuant to chapter 123 commits an
10 39 offense of awarding a cash prize in violation of
10 40 section 99B.10, subsection 1, paragraph "b", pursuant
10 41 to rules adopted by the department, the liquor control
10 42 license of the establishment shall be suspended for a
10 43 period of fourteen days in the same manner as provided
10 44 in section 123.50, subsection 3, paragraph "a". If a
10 45 person owning or employed by an establishment having a
10 46 class "B" or class "C" beer permit issued pursuant to
10 47 chapter 123 awards a cash prize in violation of
10 48 section 99B.10, subsection 1, paragraph "b", pursuant
10 49 to rules adopted by the department, the beer permit of
10 50 the establishment ~~and the establishment's sales tax~~

~~11 1 permit~~ shall be suspended for a period of fourteen
11 2 days in the same manner as provided in section 123.50,
11 3 subsection 3, paragraph "a".

11 4 Sec. _____. Section 99B.14, subsection 1, Code 2007,
11 5 is amended to read as follows:

11 6 1. The department may deny, suspend, or revoke a
11 7 license if the department finds that an applicant,
11 8 licensee, or an agent of the licensee violated or
11 9 permitted a violation of a provision of this chapter
11 10 or a departmental rule adopted pursuant to chapter
11 11 17A, or for any other cause for which the director of
11 12 the department would be or would have been justified
11 13 in refusing to issue a license, or upon the conviction
11 14 of a person of a violation of this chapter or a rule
11 15 adopted under this chapter which occurred on the
11 16 licensed premises. However, the denial, suspension,
11 17 or revocation of one type of gambling license does not
11 18 require, but may result in, the denial, suspension, or
11 19 revocation of a different type of gambling license
11 20 held by the same licensee. In addition, a person
11 21 whose license is revoked under this section who is a
11 22 person for which a class "A", class "B", class "C", or
11 23 class "D" liquor control license has been issued
11 24 pursuant to chapter 123 shall have the person's liquor
11 25 control license suspended for a period of fourteen
11 26 days in the same manner as provided in section 123.50,
11 27 subsection 3, paragraph "a". In addition, a person
11 28 whose license is revoked under this section who is a
11 29 person for which only a class "B" or class "C" beer
11 30 permit has been issued pursuant to chapter 123 shall
11 31 have the person's class "B" or class "C" beer permit
11 32 suspended ~~and that person's sales tax permit suspended~~
11 33 for a period of fourteen days in the same manner as
11 34 provided in section 123.50, subsection 3, paragraph
11 35 "a".

11 36 Sec. _____. Section 421.17, Code 2007, is amended by
11 37 adding the following new subsection:

11 38 NEW SUBSECTION. 30. If a natural disaster is
11 39 declared by the governor in any area of the state, the
11 40 director may extend for a period of up to one year the
11 41 due date for the filing of any tax return and may
11 42 suspend any associated penalty or interest that would
11 43 accrue during that period of time for any affected
11 44 taxpayer whose principal residence or business is
11 45 located in the covered area if the director determines
11 46 it necessary for the efficient administration of the
11 47 tax laws of this state.

11 48 Sec. _____. Section 421.60, subsection 8, Code 2007,
11 49 is amended to read as follows:

11 50 8. REFUND OF UNTIMELY ASSESSED TAXES.
12 1 Notwithstanding any other refund statute, if it
12 2 appears that an amount of tax, penalty, or interest
12 3 has been paid to the department after the expiration
12 4 of the statute of limitations for the department to
12 5 determine and assess or collect the amount of such tax
12 6 due, then the amount paid shall be credited against
12 7 another tax liability of the taxpayer which is
12 8 outstanding, if the statute of limitations for
12 9 assessment or collection of that other tax has not
12 10 expired or the amount paid shall be refunded to the

12 11 person or, with the person's approval, credited to tax
12 12 to become due. An application for refund or credit
12 13 under this subsection must be filed within one year of
12 14 payment. This subsection shall not be construed to
12 15 prohibit the department from offsetting the refund
12 16 claim against any tax due, if the statute of
12 17 limitations for that other tax has not expired.
12 18 However, any tax, penalty, or interest due for which a
12 19 notice of assessment was not issued by the department
12 20 but which was voluntarily paid by a taxpayer after the
12 21 expiration of the statute of limitations for
12 22 assessment shall not be refunded.

12 23 Sec. _____. Section 422.16, subsection 1, paragraph
12 24 a, Code Supplement 2007, is amended to read as
12 25 follows:

12 26 a. Every withholding agent and every employer as
12 27 defined in this chapter and further defined in the
12 28 Internal Revenue Code, with respect to income tax
12 29 collected at source, making payment of wages to a
12 30 nonresident employee working in Iowa, or to a resident
12 31 employee, shall deduct and withhold from the wages an
12 32 amount which will approximate the employee's annual
12 33 tax liability on a calendar year basis, calculated on
12 34 the basis of tables to be prepared by the department
12 35 and schedules or percentage rates, based on the wages,
12 36 to be prescribed by the department. Every employee or
12 37 other person shall declare to the employer or
12 38 withholding agent the number of the employee's or
12 39 other person's personal ~~exemptions and dependency~~
12 40 ~~exemptions or credits allowances~~ to be used in
12 41 applying the tables and schedules or percentage rates.
12 42 However, no greater number of ~~personal or dependency~~
12 43 ~~exemptions or credits allowances~~ may be declared by
12 44 the employee or other person than the number to which
12 45 the employee or other person is entitled except as
12 46 allowed under sections 3402(m)(1) and 3402(m)(3) of
12 47 the Internal Revenue Code and as allowed for the child
12 48 and dependent care credit provided in section 422.12C.
12 49 The claiming of ~~exemptions or credits allowances~~ in
12 50 excess of entitlement is a serious misdemeanor.

13 1 Sec. _____. Section 423.3, subsection 8, paragraph
13 2 c, unnumbered paragraph 1, Code Supplement 2007, is
13 3 amended to read as follows:

13 4 The replacement part is ~~essential to used in~~ any
13 5 repair or reconstruction necessary to the farm
13 6 machinery's or equipment's exempt use in the
13 7 production of agricultural products.

13 8 Sec. _____. Section 423.3, subsection 11, paragraph
13 9 c, Code Supplement 2007, is amended to read as
13 10 follows:

13 11 c. The replacement part is ~~essential to used in~~
13 12 any repair or reconstruction necessary to the farm
13 13 machinery's or equipment's exempt use in livestock or
13 14 dairy production, aquaculture production, or the
13 15 production of flowering, ornamental, or vegetable
13 16 plants.

13 17 Sec. _____. Section 423.36, subsection 2, Code 2007,
13 18 is amended to read as follows:

13 19 2. To collect sales or use tax, the applicant must
13 20 have a permit for each place of business in the state
13 21 of Iowa. The department may deny a permit to an
13 22 applicant who is substantially delinquent in paying a
13 23 tax due, or the interest or penalty on the tax,
13 24 administered by the department at the time of
13 25 application or if the applicant had a previous
13 26 delinquent liability with the department. If the
13 27 applicant is a partnership, a permit may be denied if
13 28 a partner is substantially delinquent in paying any
13 29 delinquent tax, penalty, or interest or if a partner
13 30 had a previous delinquent liability with the
13 31 department. If the applicant is a corporation, a
13 32 permit may be denied if any officer having a
13 33 substantial legal or equitable interest in the
13 34 ownership of the corporation owes any delinquent tax,
13 35 penalty, or interest or if any officer having a
13 36 substantial legal or equitable interest in the
13 37 ownership of the corporation had a previous delinquent
13 38 liability with the department.

13 39 Sec. _____. Section 423A.5, subsection 1, Code 2007,
13 40 is amended by adding the following new paragraph:

13 41 NEW PARAGRAPH. c. The sales price from

13 42 transactions exempt from state sales tax under section
13 43 423.3.

13 44 Sec. _____. Section 423A.5, subsection 2, Code 2007,
13 45 is amended by adding the following new paragraph:

13 46 NEW PARAGRAPH. c. The sales price from
13 47 transactions exempt from state sales tax under section
13 48 423.3.

13 49 Sec. _____. Section 423D.3, Code 2007, is amended to
13 50 read as follows:

14 1 423D.3 EXEMPTION.

14 2 The sales price on the lease or rental of equipment
14 3 to contractors for direct and primary use in
14 4 construction is exempt from the tax imposed by this
14 5 chapter. The sales price from transactions exempt
14 6 from state sales tax under section 423.3 is also
14 7 exempt from the tax imposed by this chapter.

14 8 Sec. _____. Section 427.1, subsection 7, Code
14 9 Supplement 2007, is amended to read as follows:

14 10 7. LIBRARIES AND ART GALLERIES. All grounds and
14 11 buildings used for public libraries, public art
14 12 galleries, and libraries and art galleries owned and
14 13 kept by private individuals, associations, or
14 14 corporations, for public use and not for private
14 15 profit. Claims for exemption for libraries and art
14 16 galleries owned and kept by private individuals,
14 17 associations, or corporations for public use and not
14 18 for private profit must be filed with the local
14 19 assessor by February 1 of the first year the exemption
14 20 is requested. Once the exemption is granted, the
14 21 exemption shall continue to be granted for subsequent
14 22 assessment years without further filing of claims as
14 23 long as the property continues to be used as a library
14 24 or art gallery for public use and not for private
14 25 profit.

14 26 Sec. _____. Section 452A.2, subsection 35, Code
14 27 2007, is amended to read as follows:

14 28 35. "Supplier" means a person who acquires motor
14 29 fuel or special fuel by pipeline or marine vessel from
14 30 a state, territory, or possession of the United
14 31 States, or from a foreign country for storage at and
14 32 distribution from a terminal and who is registered
14 33 under 26 U.S.C. } 4101 for tax-free transactions in
14 34 gasoline, a person who produces in this state or
14 35 acquires by truck, railcar, or barge for storage at
14 36 and distribution from a terminal, biofuel, biodiesel,
14 37 alcohol, or alcohol derivative substances, or a person
14 38 who produces, manufactures, or refines motor fuel or
14 39 special fuel in this state. "Supplier" includes a
14 40 person who does not meet the jurisdictional connection
14 41 to this state but voluntarily agrees to act as a
14 42 supplier for purposes of collecting and reporting the
14 43 motor fuel or special fuel tax. "Supplier" does not
14 44 include a retail dealer or wholesaler who merely
14 45 blends alcohol with gasoline or biofuel with diesel
14 46 before the sale or distribution of the product or a
14 47 terminal operator who merely handles, in a terminal,
14 48 motor fuel or special fuel consigned to the terminal
14 49 operator.

14 50 Sec. _____. Section 452A.33, subsection 2,
15 1 unnumbered paragraph 1, Code 2007, is amended to read
15 2 as follows:

15 3 On or before ~~February~~ April 1 the department shall
15 4 deliver a report to the governor and the legislative
15 5 services agency. The report shall compile information
15 6 reported by retail dealers to the department as
15 7 provided in this section and shall at least include
15 8 all of the following:

15 9 Sec. _____. Section 452A.59, Code 2007, is amended
15 10 to read as follows:

15 11 452A.59 ADMINISTRATIVE RULES.

15 12 The department of revenue and the state department
15 13 of transportation are authorized and empowered to
15 14 adopt rules under chapter 17A, relating to the
15 15 administration and enforcement of this chapter as
15 16 deemed necessary by the departments. However, when in
15 17 the opinion of the director it is necessary for the
15 18 efficient administration of this chapter, the director
15 19 may regard persons in possession of motor fuel,
15 20 special fuel, biofuel, alcohol, or alcohol derivative
15 21 substances as blenders, dealers, eligible purchasers,
15 22 exporters, importers, restrictive suppliers,

15 23 suppliers, terminal operators, or nonterminal storage
15 24 facility operators.

15 25 Sec. ____ Section 453A.46, subsection 7, Code
15 26 Supplement 2007, is amended to read as follows:
15 27 7. The director may require by rule that ~~reports~~
15 28 returns be filed by electronic transmission.
15 29 Sec. ____ Section 422.24A, Code 2007, is repealed.
15 30 Sec. ____ RETROACTIVE APPLICABILITY DATE. The
15 31 section of this division of this Act repealing section
15 32 422.24A applies retroactively to January 1, 2008, for
15 33 tax years beginning on or after that date.

15 34 DIVISION V

15 35 DEPUTY SHERIFF POSITIONS

15 36 Sec. ____ Section 341A.7, Code 2007, is amended to
15 37 read as follows:

15 38 341A.7 CLASSIFICATIONS.

15 39 1. The classified civil service positions covered
15 40 by this chapter include persons actually serving as
15 41 deputy sheriffs who are salaried pursuant to section
15 42 331.904, subsection 2, but do not include a chief
15 43 deputy sheriff, two second deputy sheriffs in counties
15 44 with a population of more than one hundred thousand,
15 45 three second deputy sheriffs in counties with a
15 46 population of more than one hundred fifty thousand,

15 47 and four second deputy sheriffs in counties with a
15 48 population of more than two hundred thousand.
15 49 However, a chief deputy sheriff or second deputy
15 50 sheriff who becomes a candidate for a partisan
16 1 elective office for remuneration is subject to section
16 2 341A.18. A deputy sheriff serving with permanent rank
16 3 under this chapter may be designated chief deputy
16 4 sheriff or second deputy sheriff and retain that rank
16 5 during the period of service as chief deputy sheriff
16 6 or second deputy sheriff and shall, upon termination
16 7 of the duties as chief deputy sheriff or second deputy
16 8 sheriff, revert to the permanent rank.

16 9 2. If the positions of two second deputy sheriffs
16 10 of a county were exempt from classified civil service
16 11 coverage under this chapter based on the 1980
16 12 decennial census, the two second deputy positions
16 13 shall remain exempt from classified civil service
16 14 coverage under this chapter.

16 15 Sec. ____ IMPLEMENTATION OF ACT. Section 25B.2,
16 16 subsection 3, shall not apply to this division of this
16 17 Act.

16 18 DIVISION VI

16 19 MISCELLANEOUS PROVISIONS

16 20 Sec. ____ Section 8.64, subsection 2, Code
16 21 Supplement 2007, is amended to read as follows:

16 22 2. "Community-wide area" means a distinct
16 23 geographical area voluntarily formed by and comprised
16 24 of counties, cities, or townships, or any combination
16 25 thereof, all of which possess a degree of autonomy in
16 26 a varying number of matters. State agencies,
16 27 community colleges, and school districts may also

16 28 participate in a community-wide area if joined by a
16 29 county, city, or township.

16 30 Sec. ____ Section 331.907, subsection 3, Code
16 31 2007, is amended to read as follows:

16 32 3. The elected county officers are also entitled
16 33 to receive their actual and necessary expenses
16 34 incurred in performance of official duties of their
16 35 respective offices. The board of supervisors may
16 36 authorize the reimbursement of expenses related to an
16 37 educational course, seminar, or school which is
16 38 attended by a county officer after the county officer
16 39 is elected, but prior to the county officer taking
16 40 office.

16 41 Sec. ____ NEW SECTION. 504.132 SECRETARY OF
16 42 STATE == INTERNET SITE.

16 43 The secretary of state shall place on the secretary
16 44 of state's internet site a link to a free internet
16 45 site with completed internal revenue service forms 990
16 46 and 990EZ.>

16 47 #8. Title page, line 4, by inserting after the
16 48 word <effective> the following: <and retroactive
16 49 applicability>.

16 50 #9. By renumbering as necessary.

17 1 SF 2400.S

17 2 ec/ml/12

