

S-3009

1 Amend House File 45, as amended, passed, and  
2 reprinted by the House, as follows:

3 1. By striking everything after the enacting clause  
4 and inserting:

5 <DIVISION I

6 UNIFORM PROVISIONS

7 Section 1. LEGISLATIVE GROUP HEALTH PLANS. The  
8 group health insurance coverage available to members  
9 and employees of the general assembly on or after the  
10 effective date of this section shall not provide for  
11 additional coverage benefits, lower costs, or other  
12 enhancements that are unavailable to officials and  
13 employees of the executive branch of state government.

14 Sec. 2. STATE AGENCY OFFICE SUPPLIES PURCHASE,  
15 EQUIPMENT PURCHASES, PRINTING AND BINDING, AND  
16 MARKETING.

17 1. For the purposes of this section, "department"  
18 means the same as defined in section 8.2.

19 2. a. For the period beginning on the effective  
20 date of this section through the close of the fiscal  
21 year ending on June 30, 2011, each state department  
22 shall be subject to a limitation on expenditures  
23 made on or after the effective date of this section  
24 for office supplies, purchases of equipment, office  
25 equipment, and equipment noninventory, printing and  
26 binding, and marketing in accordance with this section.

27 b. The limitation shall be equal to 50 percent of  
28 the unexpended or unencumbered amount that a department  
29 has budgeted or otherwise designated for purposes  
30 of office supplies, purchases of equipment, office  
31 equipment, and equipment noninventory, printing and  
32 binding, and marketing from the appropriations made  
33 from all sources other than federal funds for the  
34 fiscal year beginning July 1, 2010, and ending June 30,  
35 2011, to the department from all sources, as of the  
36 effective date of this section.

37 3. For the period beginning on the effective date  
38 of this section through the close of the fiscal year  
39 ending on June 30, 2011, out-of-state travel by an  
40 employee of a department, which travel is funded in  
41 whole or in part by an appropriation from a source  
42 other than federal funds, shall not be authorized  
43 unless a waiver for the travel is approved by the  
44 executive council. The executive council shall adopt  
45 waiver criteria based on the relative importance of  
46 the travel to fulfilling statutorily required duties,  
47 the potential for the travel to bring cost savings or  
48 enhanced revenues for the state, and other means to  
49 determine whether the benefit or potential benefit of  
50 the travel significantly outweighs the potential cost.

1 4. The committees on appropriations of the  
2 senate and house of representatives shall recommend  
3 legislation applying a directive for the executive  
4 branch to implement a master marketing contract for  
5 state agencies that commences on or before July 1,  
6 2011.

7 5. The appropriations to which the expenditure  
8 reductions required by this section are attributed  
9 shall be reduced by the amount of the expenditure  
10 reductions. Within 30 days of the enactment date of  
11 this section, the department of management shall apply  
12 such appropriation reductions and shall submit a report  
13 to the general assembly and legislative services agency  
14 itemizing the expenditure and appropriation reductions  
15 applied.

16 6. This section is not applicable to the state  
17 board of regents and the institutions under the control  
18 of the state board.

19 Sec. 3. STATE RECORDS STORAGE. The agencies  
20 of state government that have state records stored  
21 in locations within a floodplain shall, within six  
22 months of the effective date of this Act, find storage  
23 space for the records that is not located within  
24 a floodplain. For the purposes of this section,  
25 "floodplain" means the same as one hundred year  
26 floodplain, as defined in section 459.102.

27 Sec. 4. Section 7E.3, Code 2011, is amended by  
28 adding the following new subsection:

29 NEW SUBSECTION. 5. *Adults not lawfully*  
30 *present.* Unless expressly authorized by federal or  
31 state law, ensure that the public benefits administered  
32 by the department or independent agency are not  
33 provided to persons who are not lawfully present in the  
34 United States.

35 Sec. 5. Section 68B.8, Code 2011, is amended by  
36 adding the following new unnumbered paragraph:

37 NEW UNNUMBERED PARAGRAPH. A state agency of the  
38 executive branch of state government shall not employ  
39 a person through the use of its public funds whose  
40 position with the agency is primarily representing the  
41 agency relative to the passage, defeat, approval, or  
42 modification of legislation that is being considered by  
43 the general assembly.

44 Sec. 6. EFFECTIVE UPON ENACTMENT. This division of  
45 this Act, being deemed of immediate importance, takes  
46 effect upon enactment.

#### 47 DIVISION II

#### 48 ADMINISTRATION AND REGULATION

49 Sec. 7. JOINT APPROPRIATIONS SUBCOMMITTEE ON  
50 ADMINISTRATION AND REGULATION REQUIREMENTS. The

1 joint appropriations subcommittee on administration  
2 and regulation determines one or both of the options  
3 described in subsections 1 and 2 are significantly  
4 less costly than maintaining the current system, the  
5 joint subcommittee shall develop and, on or before  
6 April 4, 2011, shall submit recommended implementation  
7 provisions to the general assembly's committees on  
8 appropriations in proposed legislation concerning one  
9 or both of the following:

10 1. Eliminating and selling the pool of state-owned  
11 passenger vehicles located in Polk county for temporary  
12 assignment to multiple drivers of a department or  
13 agency that is located within Polk county. The  
14 recommendations shall not encompass vehicles assigned  
15 for law enforcement purposes or for specialized use by  
16 the department of natural resources.

17 2. Outsourcing state vehicle leasing through a  
18 private entity to fill the needs addressed by the  
19 vehicles subject to sale under subsection 1.

20 Sec. 8. DEPARTMENT OF ADMINISTRATIVE SERVICES —  
21 STATE-OWNED PASSENGER VEHICLES.

22 1. Consistent with the requirements of section  
23 8A.361, for the period beginning on the effective  
24 date of this section and ending June 30, 2011, the  
25 department of administrative services shall be the  
26 sole department authorized to operate a pool of  
27 passenger vehicles located in Polk county for temporary  
28 assignment to multiple drivers of a state department or  
29 agency that is located within Polk county. For that  
30 period, the department shall not purchase new passenger  
31 vehicles for the pool.

32 2. For purposes of this section, "passenger  
33 vehicles" means United States environmental protection  
34 agency designated compact sedans, compact wagons,  
35 midsize sedans, midsize wagons, full-size sedans,  
36 and passenger minivans. "Passenger vehicles" does  
37 not mean utility vehicles, vans other than passenger  
38 minivans, fire trucks, ambulances, motor homes, buses,  
39 medium-duty and heavy-duty trucks, heavy construction  
40 equipment, and other highway maintenance vehicles,  
41 vehicles assigned for law enforcement purposes,  
42 vehicles assigned for specialized use by the department  
43 of natural resources, and any other classes of vehicles  
44 of limited application approved by the director of the  
45 department of administrative services.

46 Sec. 9. DEPARTMENT OF ADMINISTRATIVE SERVICES —  
47 OFFICE SPACE — COST-BENEFIT ANALYSIS. Following  
48 the filing of the cost-benefit analysis required  
49 pursuant to 2010 Iowa Acts, chapter 1184, section  
50 49, the department of administrative services

1 shall locate state employees in office space in the  
2 most cost-efficient manner possible. However, the  
3 department shall not terminate a lease for office space  
4 outside of the capitol complex at a time when early  
5 termination penalties would be applicable for doing so.  
6 Sec. 10. EFFECTIVE UPON ENACTMENT. This division  
7 of this Act, being deemed of immediate importance,  
8 takes effect upon enactment.

9 DIVISION III

10 ECONOMIC DEVELOPMENT

11 Sec. 11. Section 15.108, subsection 5, paragraph c,  
12 Code 2011, is amended to read as follows:

13 c. Coordinate and develop with the department of  
14 transportation, the department of natural resources,  
15 the department of cultural affairs, ~~the generation~~  
16 ~~Iowa commission~~, the vision Iowa board, other state  
17 agencies, and local and regional entities public  
18 interpretation, marketing, and education programs  
19 that encourage Iowans and out-of-state visitors  
20 to participate in the recreational and leisure  
21 opportunities available in Iowa. The department shall  
22 establish and administer a program that helps connect  
23 both Iowa residents and residents of other states to  
24 new and existing Iowa experiences as a means to enhance  
25 the economic, social, and cultural well-being of the  
26 state. The program shall include a broad range of  
27 new opportunities, both rural and urban, including  
28 main street destinations, green space initiatives, and  
29 artistic and cultural attractions.

30 Sec. 12. 2010 Iowa Acts, chapter 1186, section 1,  
31 subsection 11, is amended to read as follows:

32 11. For membership in North America's supercorridor  
33 coalition:  
34 ..... \$ 50,000  
35 Beginning July 1, 2011, the department shall not  
36 renew membership in North America's supercorridor  
37 coalition.

38 Sec. 13. REPEAL. Section 15.421, Code 2011, is  
39 repealed.

40 Sec. 14. EFFECTIVE UPON ENACTMENT. This division  
41 of this Act, being deemed of immediate importance,  
42 takes effect upon enactment.

43 DIVISION IV

44 EDUCATION

45 Sec. 15. 2010 Iowa Acts, chapter 1183, section 6,  
46 subsection 1, is amended to read as follows:

47 1. GENERAL ADMINISTRATION

48 For salaries, support, maintenance, miscellaneous  
49 purposes, and for not more than the following full-time  
50 equivalent positions:

1 ..... \$ ~~7,096,482~~  
2 ..... 7,037,482  
3 ..... FTEs 83.67

4 Sec. 16. LIBRARY ACQUISITION FUNDING — DEPARTMENT  
5 OF EDUCATION — STATE LIBRARY.

6 1. For the period beginning on the effective date  
7 of this section through the close of the fiscal year  
8 ending on June 30, 2011, the department of education  
9 shall be subject to a limitation on expenditures made  
10 on or after the effective date of this section for  
11 library acquisitions at the state library including  
12 digital acquisitions.

13 2. The limitation shall be equal to 50 percent  
14 of the unexpended or unencumbered amount that the  
15 department of education has budgeted or otherwise  
16 designated for purposes of library acquisitions,  
17 including digital acquisitions, from the appropriations  
18 made to the department from all sources, as of the  
19 effective date of this section.

20 Sec. 17. REGENTS UNIVERSITY LEAVE LIMITATION. For  
21 the period beginning on the effective date of this  
22 section and ending June 30, 2012, the state board of  
23 regents shall limit the number of leave of absence  
24 assignments granted pursuant to section 262.9,  
25 subsection 14, to not more than the equivalent of  
26 3 percent of the faculty staff members employed at  
27 each of the institutions under the state board. In  
28 addition, the board shall establish policies and  
29 oversight to ensure that the assignments enhance the  
30 core mission of the institutions. The board shall  
31 annually prepare a report comparing each assignment  
32 proposal to the results received.

33 Sec. 18. EFFECTIVE UPON ENACTMENT. This division  
34 of this Act, being deemed of immediate importance,  
35 takes effect upon enactment.

36 DIVISION V

37 HEALTH AND HUMAN SERVICES

38 Sec. 19. Section 217.6, Code 2011, is amended by  
39 adding the following new unnumbered paragraph:

40 NEW UNNUMBERED PARAGRAPH. The rules and regulations  
41 adopted for the public benefits and programs  
42 administered by the department of human services shall  
43 apply the residency eligibility restrictions required  
44 by federal and state law.

45 Sec. 20. DEPARTMENT ON AGING — PLAN FOR REDUCTION  
46 IN NUMBER OF AREA AGENCIES ON AGING. The department on  
47 aging shall develop a plan for reducing the number of  
48 area agencies on aging in the state, to be effective  
49 beginning July 1, 2012. The department shall submit  
50 the plan to the standing committees on human resources

1 of the senate and house of representatives and the  
2 joint appropriations subcommittee on health and human  
3 services on or before December 15, 2011.

4 LEGISLATIVE HEALTH CARE  
5 COVERAGE COMMISSION

6 Sec. 21. 2009 Iowa Acts, chapter 118, section 1,  
7 subsection 11, is amended to read as follows:

8 11. This section is repealed on ~~December 31, 2011~~  
9 July 1, 2013.

10 Sec. 22. 2009 Iowa Acts, chapter 183, section 65,  
11 subsection 3, is amended to read as follows:

12 3. There is appropriated from the human services  
13 reinvestment fund for the fiscal year beginning July 1,  
14 2009, and ending June 30, 2010, the following amount to  
15 be used for the following designated purpose:

16 For the legislative services agency to be used  
17 for costs associated with the legislative health  
18 care coverage commission created in 2009 Iowa Acts,  
19 Senate File 389, if enacted, or a similar legislative  
20 commission:

21 ..... \$ ~~315,000~~  
22 160,000

23 Notwithstanding section 8.33, moneys appropriated in  
24 this subsection that remain unencumbered or unobligated  
25 at the close of the fiscal year shall not revert but  
26 shall remain available for expenditure for the purposes  
27 designated until the close of the fiscal year that  
28 begins July 1, 2010.

29 Sec. 23. EFFECTIVE UPON ENACTMENT. This division  
30 of this Act, being deemed of immediate importance,  
31 takes effect upon enactment.

32 DIVISION VI

33 INFRASTRUCTURE AND TRANSPORTATION

34 Sec. 24. WILDFLOWERS. For the period beginning on  
35 the effective date of this section through the close of  
36 the fiscal year ending June 30, 2011, the department of  
37 transportation shall only pay for wildflowers or other  
38 aesthetic plantings when justified to prevent erosion  
39 or control weed growth, and to reduce maintenance  
40 costs.

41 Sec. 25. SUSTAINABLE COMMUNITIES — JOINT  
42 APPROPRIATIONS SUBCOMMITTEE ON TRANSPORTATION,  
43 INFRASTRUCTURE, AND CAPITALS. The joint appropriations  
44 subcommittee on transportation, infrastructure, and  
45 capitals shall develop and, on or before April 4, 2011,  
46 shall submit recommended implementation provisions to  
47 the general assembly's committees on appropriations  
48 in proposed legislation concerning reductions of all  
49 identifiable appropriations enacted by the Eighty-third  
50 General Assembly, 2010 session, for purposes of

1 sustainable communities projects.

2 Sec. 26. 2010 Iowa Acts, chapter 1184, section 1,  
3 subsection 1, paragraph c, unnumbered paragraph 1, is  
4 amended to read as follows:

5 For the state's share of support in conjunction  
6 with the city of Des Moines and local area businesses  
7 to provide a free shuttle service to the citizens  
8 of Iowa that includes transportation between the  
9 capitol complex and the downtown Des Moines area,  
10 notwithstanding section 8.57, subsection 6, paragraph  
11 "c":

12 ..... \$ 200,000  
13 125,000

14 Sec. 27. EFFECTIVE UPON ENACTMENT. This division  
15 of this Act, being deemed of immediate importance,  
16 takes effect upon enactment.

17 DIVISION VII  
18 REBUILD IOWA OFFICE

19 Sec. 28. Section 16.191, subsection 2, paragraph e,  
20 Code 2011, is amended to read as follows:

21 e. ~~The executive director of the rebuild Iowa~~  
22 ~~office or the director's designee until June 30, 2011,~~  
23 ~~and then the administrator of the homeland security~~  
24 ~~and emergency management division of the department of~~  
25 ~~public defense or the administrator's designee.~~

26 Sec. 29. Section 29C.20B, subsection 1, Code 2011,  
27 is amended to read as follows:

28 1. ~~The rebuild Iowa office shall work with the~~  
29 ~~department of human services and nonprofit, voluntary,~~  
30 ~~and faith-based organizations active in disaster~~  
31 ~~recovery and response in coordination with the homeland~~  
32 ~~security and emergency management division shall~~  
33 ~~work to establish a statewide system of disaster case~~  
34 ~~management to be activated following the governor's~~  
35 ~~proclamation of a disaster emergency or the declaration~~  
36 ~~of a major disaster by the president of the United~~  
37 ~~States for individual assistance purposes. Under~~  
38 ~~the system, the department of human services shall~~  
39 ~~coordinate case management services locally through~~  
40 ~~local committees as established in each local emergency~~  
41 ~~management commission's emergency plan. Beginning~~  
42 ~~July 1, 2011, the department of human services shall~~  
43 ~~assume the duties of the rebuild Iowa office under this~~  
44 ~~subsection.~~

45 Sec. 30. Section 29C.20B, subsection 2, unnumbered  
46 paragraph 1, Code 2011, is amended to read as follows:

47 The department of human services, in conjunction  
48 with ~~the rebuild Iowa office,~~ the homeland security  
49 and emergency management division, and an Iowa  
50 representative to the national voluntary organizations

1 active in disaster, shall adopt rules pursuant to  
2 chapter 17A to create coordination mechanisms and  
3 standards for the establishment and implementation of  
4 a statewide system of disaster case management which  
5 shall include at least all of the following:

6 Sec. 31. Section 103A.8C, subsection 1, Code 2011,  
7 is amended to read as follows:

8 1. The commissioner, after consulting with  
9 and receiving recommendations from the department  
10 of public defense, and the department of natural  
11 ~~resources, and the rebuild Iowa office,~~ shall adopt  
12 rules pursuant to chapter 17A specifying standards and  
13 requirements for design and construction of safe rooms  
14 and storm shelters. In developing these standards,  
15 the commissioner shall consider nationally recognized  
16 standards. The standards and requirements shall be  
17 incorporated into the state building code established  
18 in section 103A.7, but shall not be interpreted  
19 to require the inclusion of a safe room or storm  
20 shelter in a building construction project unless such  
21 inclusion is expressly required by another statute  
22 or by a federal statute or regulation. However,  
23 if a safe room or storm shelter is included in any  
24 building construction project which reaches the  
25 design development phase on or after January 1, 2011,  
26 compliance with the standards developed pursuant to  
27 this section shall be required.

28 Sec. 32. Section 466B.3, subsection 4, paragraph n,  
29 Code 2011, is amended by striking the paragraph.

30 Sec. 33. 2009 Iowa Acts, chapter 169, section 10,  
31 subsection 6, is amended to read as follows:

32 6. This section is repealed June 30, 2011 on the  
33 effective date of this section of this 2011 Iowa Act.

34 Sec. 34. 2010 Iowa Acts, chapter 1189, section 28,  
35 is amended to read as follows:

36 SEC. 28. REBUILD IOWA OFFICE.

37 There is appropriated from the general fund of the  
38 state to the rebuild Iowa office for the fiscal year  
39 beginning July 1, 2010, and ending June 30, 2011, the  
40 following amount, or so much thereof as is necessary,  
41 to be used for the purposes designated:

42 For salaries, support, maintenance, and  
43 miscellaneous purposes, and for not more than the  
44 following full-time equivalent positions:  
45 ..... \$ 647,014  
46 ..... 431,014  
47 ..... FTEs 12.00

48 It is the intent of the general assembly that the  
49 rebuild Iowa office shall be repealed effective June  
50 30, 2011, and shall not receive an appropriation from

1 the general fund of the state after that date.

2 Sec. 35. REBUILD IOWA OFFICE ELIMINATION —  
3 TRANSFER OF DUTIES. Beginning on the effective date  
4 of this division of this Act, the homeland security  
5 and emergency management division of the department of  
6 public defense shall assume all duties of the rebuild  
7 Iowa office.

8 Sec. 36. REBUILD IOWA OFFICE ELIMINATION — JOINT  
9 APPROPRIATIONS SUBCOMMITTEE ON THE JUSTICE SYSTEM. The  
10 joint appropriations subcommittee on the justice system  
11 shall consult with the homeland security and emergency  
12 management division of the department of public defense  
13 and other relevant sources in proposing legislation  
14 identifying the appropriate state agencies to assume  
15 the duties of the rebuild Iowa office.

16 Sec. 37. EFFECTIVE UPON ENACTMENT. This division  
17 of this Act, being deemed of immediate importance,  
18 takes effect upon enactment.

#### 19 DIVISION VIII

#### 20 CORRECTIVE PROVISIONS

#### 21 EARLY CHILDHOOD IOWA INITIATIVE

22 Sec. 38. 2010 Iowa Acts, chapter 1031, section 310,  
23 is amended by adding the following new subsection:

24 5. a. References to community empowerment areas  
25 in 2010 Iowa Acts, shall be deemed to instead refer to  
26 early childhood Iowa areas, including but not limited  
27 to such references made in the following provisions:

28 (1) 2010 Iowa Acts, chapter 1183, section 6,  
29 subsection 10, paragraph "c".

30 (2) 2010 Iowa Acts, chapter 1192, section 2,  
31 subsection 4, paragraph "a".

32 (3) 2010 Iowa Acts, chapter 1192, section 6,  
33 subsection 12.

34 b. References to the Iowa empowerment fund and the  
35 school ready children grants account in 2010 Iowa Acts,  
36 shall be deemed to instead refer to the early childhood  
37 Iowa fund and the comparable account within that fund,  
38 including but not limited to such references made in  
39 the following provisions: 2010 Iowa Acts, chapter  
40 1183, section 6, subsections 10, 11, and 12.

#### 41 UNEMPLOYMENT COMPENSATION PROGRAM REFERENCE

42 Sec. 39. 2010 Iowa Acts, chapter 1188, section 22,  
43 is amended to read as follows:

44 SEC. 22. UNEMPLOYMENT COMPENSATION  
45 PROGRAM. Notwithstanding section 96.9, subsection  
46 4, paragraph "a", moneys credited to the state by  
47 the secretary of the treasury of the United States  
48 pursuant to section 903 of the Social Security Act  
49 are appropriated to the department of workforce  
50 development and shall be used by the department for the

1 administration of the unemployment compensation program  
2 only. This appropriation shall not apply to any fiscal  
3 year beginning after December 31, ~~2009~~ 2010.

4 DIVISION IX

5 GOVERNMENT EFFICIENCY MEASURES

6 Sec. 40. PRESCRIPTION DRUG PURCHASING. The  
7 standing committees on human resources of the  
8 senate and house of representatives and the joint  
9 appropriations subcommittee on health and human  
10 services shall consult with appropriate parties in  
11 developing a plan to achieve significant costs savings  
12 by implementing a sole source contract or other means  
13 of consolidating pharmacy services and prescription  
14 drug purchasing for state employees, Medicaid program  
15 recipients, patients at state institutions, inmates at  
16 correctional facilities, and other persons for whom  
17 the state pays a significant portion of prescription  
18 drug costs. The plan shall be submitted in the form  
19 of proposed legislation for consideration by the  
20 Eighty-fourth General Assembly, 2011 Session.

21 Sec. 41. Section 8.51, Code 2011, is amended to  
22 read as follows:

23 **8.51 ~~Fiscal year of political~~ Political subdivisions**  
24 **~~— fiscal year — unexpended funds.~~**

25 1. The fiscal year of cities, counties, and other  
26 political subdivisions of the state shall begin July 1  
27 and end the following June 30. For the purpose of this  
28 section, the term political subdivision includes school  
29 districts.

30 2. Each department that provides state funding to  
31 a political subdivision of the state shall annually  
32 review the statutory and regulatory requirements  
33 applicable to the political subdivision's receipt  
34 of the funding. The purpose of the review is to  
35 identify any barrier in statute or departmental rule  
36 or policy that would prevent recovery of any such  
37 state funding provided to a political subdivision that  
38 remains unencumbered or unobligated and the political  
39 subdivision no longer complies with requirements to  
40 receive the state funding. If an identified barrier  
41 exists in state law, the department shall propose  
42 legislation to the governor and general assembly to  
43 remove the barrier. If an identified barrier is in  
44 departmental rule or policy, the department shall amend  
45 the rule or policy to remove the barrier.

46 Sec. 42. EFFECTIVE UPON ENACTMENT. This division  
47 of this Act, being deemed of immediate importance,  
48 takes effect upon enactment.

49 DIVISION X

50 BUDGET AND TAX RATE DATABASE

1 Sec. 43. Section 8.6, Code 2011, is amended by  
2 adding the following new subsection:

3 NEW SUBSECTION. 9A. Budget and tax rate  
4 *databases.* To develop and make available to the public  
5 a searchable budget database and internet site as  
6 required under chapter 8G, division I, and to develop  
7 and make available to the public a searchable tax rate  
8 database and internet site as required under chapter  
9 8G, division II.

10 Sec. 44. Section 8A.502, subsection 9, Code 2011,  
11 is amended by striking the subsection.

12 Sec. 45. NEW SECTION. 8G.1 Intent — findings.

13 The general assembly finds that taxpayers should  
14 be able to easily access the details on how the state  
15 is spending their tax dollars and the performance  
16 results achieved for those expenditures. Therefore,  
17 it is the intent of the general assembly to direct  
18 the department of management to create and maintain a  
19 searchable budget database and internet site detailing  
20 where tax dollars are expended, the purposes for which  
21 tax dollars are expended, and the results achieved for  
22 all taxpayer investments in state government.

23 Sec. 46. NEW SECTION. 8G.2 Short title.

24 This subchapter shall be known as and may be cited  
25 as the "*Taxpayer Transparency Act*".

26 Sec. 47. NEW SECTION. 8G.3 Definitions.

27 As used in this subchapter, unless the context  
28 otherwise requires:

29 1. "*Agency*" means a state department, office,  
30 board, commission, bureau, division, institution,  
31 or public institution of higher education. "*Agency*"  
32 includes individual state agencies and programs,  
33 as well as those programs and activities that are  
34 administered by or involve more than one agency.  
35 "*Agency*" includes all elective offices in the executive  
36 branch of government and the general assembly.  
37 "*Agency*" includes the judicial branch of state  
38 government.

39 2. "*Director*" means the director of the department  
40 of management.

41 3. "*Entity*" or "*recipients*" means any of the  
42 following:

- 43 a. A corporation.
- 44 b. An association.
- 45 c. An employee union.
- 46 d. A limited liability company.
- 47 e. A limited liability partnership.
- 48 f. Any other legal business entity, including  
49 nonprofit entities.
- 50 g. A grant recipient.

1 h. Contractors.  
2 i. A county, city, school district, or other local  
3 government entity.

4 "Entity" or "recipients" does not include an  
5 individual recipient of state assistance. The  
6 department of management shall define by rule adopted  
7 pursuant to chapter 17A the meaning of the term  
8 "individual recipient of state assistance".

9 4. "Funding action or expenditure" includes details  
10 on the type of spending that is provided including but  
11 not limited to grants, contracts, and appropriations.  
12 "Funding action or expenditure" includes tax exemptions  
13 or credits. Where possible, an electronic link to  
14 the actual grants or contracts shall be provided.  
15 An electronic link shall be in a format that is a  
16 searchable document.

17 5. "Funding source" means the state account or fund  
18 from which the expenditure is appropriated.

19 6. "Searchable internet site" means an internet site  
20 that allows the public at no cost to search and compile  
21 the information identified in section 8G.4 and that  
22 provides such information in a format capable of being  
23 downloaded from the site to personal computers.

24 7. "State audit or report" shall include any audit  
25 or report issued by the auditor of state, department of  
26 management, legislative services agency, legislative  
27 committee, or executive body relating to the entity or  
28 recipient of funds, the budget program or activity, or  
29 agency.

30 8. "Tax exemption or credit" means an exclusion from  
31 the operation or collection of a tax imposed in this  
32 state. Tax exemption or credit includes tax credits,  
33 exemptions, deductions, and rebates. "Tax exemption or  
34 credit" also includes sales tax refunds if such refunds  
35 are applied for and granted as a form of financial  
36 assistance, including but not limited to the refunds  
37 allowed in sections 15.331A and 423.4.

38 9. "Taxing jurisdiction" means a political  
39 subdivision of the state with the authority to levy  
40 taxes. Taxing jurisdiction includes but is not limited  
41 to a city, a county, a school district, and a township.

42 **Sec. 48. NEW SECTION. 8G.4 Searchable budget**  
43 **database internet site created.**

44 1. By January 1, 2013, the director shall develop  
45 and make publicly available a database internet  
46 site for searching, accessing, and processing data,  
47 including the data required in this section, for the  
48 most recent state budget. The internet site shall  
49 be developed in such a way that the information can  
50 be provided to other software applications, including

1 internet software applications, in a manner and format  
2 that allows such software applications to access and  
3 interpret the data using the internal programming of  
4 the software applications.

5 2. The searchable internet site developed pursuant  
6 to this section shall allow the public at no cost to  
7 search and compile the information provided pursuant to  
8 this subsection. Each state agency shall provide the  
9 following:

10 a. Name of the entity or recipient of state funds.

11 b. Amount of state funds expended.

12 c. Funding or expending agency.

13 d. Funding source.

14 e. Budget program or activity of the expenditure.

15 f. Descriptive purpose for the funding action or  
16 expenditure.

17 g. Expected performance outcome for the funding  
18 action or expenditure, to the extent that such  
19 information is available and can be provided.

20 h. Past performance outcomes achieved for the  
21 funding action or expenditure, to the extent that such  
22 information is available and can be provided.

23 i. State audit or report relating to the entity  
24 or recipient of state funds or the budget program or  
25 activity or agency.

26 j. Any other relevant information specified by the  
27 director.

28 3. a. In providing information pursuant to this  
29 section on tax exemptions or credits, the department of  
30 revenue shall do the following:

31 (1) Provide aggregate information for those tax  
32 exemptions or credits that are claimed by individual  
33 taxpayers.

34 (2) Provide the information described in subsection  
35 2 for those tax exemptions or credits that are awarded  
36 by an agency.

37 (3) Adhere to all applicable confidentiality  
38 provisions to the extent possible while complying with  
39 the requirements of this section.

40 b. An agency awarding tax exemptions or credits  
41 shall provide to the department of revenue any  
42 information the department may request regarding such  
43 exemptions or credits.

44 4. In addition to the information to be provided  
45 pursuant to subsection 2, there shall be provided on  
46 the searchable internet site all of the following:

47 a. A listing and description of awarded tax credits  
48 claimed for the individual income tax, corporate income  
49 tax, franchise tax, and insurance premiums tax. An  
50 awarded tax credit is a tax credit allowed and claimed

1 through a state-authorized program. For each category  
2 of tax the internet site shall list each of the awarded  
3 tax credits applicable to it, the total amount of  
4 that tax credit claimed, and the number of taxpayers  
5 claiming the tax credit.

6 *b.* The estimated cost to the state of each of  
7 the twenty sales tax exemptions that account for the  
8 largest dollar amount share of sales tax exemptions  
9 under section 423.3. The cost of each exemption shall  
10 be listed by county and, in addition, stated as a per  
11 capita amount for each county. This paragraph does not  
12 apply to the tax exemptions pursuant to section 423.3,  
13 subsections 2, 31, 39, 58, 73, and 85.

14 *c.* The information to be provided pursuant to  
15 subsection 2 shall also be provided for entities or  
16 recipients of the awarded tax credits or exemptions  
17 described in this subsection.

18 5. In providing information pursuant to this  
19 section on tax exemptions or tax credits, the  
20 confidentiality provisions of Iowa law and federal law  
21 shall apply and be adhered to.

22 6. This section does not apply to local  
23 governments.

24 **Sec. 49. NEW SECTION. 8G.5 Internet site updates.**

25 1. Effective July 1, 2013, the internet site shall  
26 be updated regularly as new data and information become  
27 available, but shall be updated no less frequently than  
28 annually within thirty days following the close of  
29 the state fiscal year. In addition, the director may  
30 update the internet site as new data becomes available.  
31 All agencies shall provide to the director data that  
32 is required to be included on the internet site not  
33 later than thirty days after the data becomes available  
34 to the agency. The director shall provide guidance  
35 to agency heads or the governing body of an agency to  
36 ensure compliance with this section.

37 2. By January 1, 2014, the director shall add data  
38 for the previous budgets to the internet site. Data  
39 for previous fiscal years may be added as it becomes  
40 available and as time permits. The director shall  
41 ensure that all data added to the internet site remain  
42 accessible to the public for a minimum of ten years.

43 **Sec. 50. NEW SECTION. 8G.6 Noncompliance.**

44 The director shall not be considered in compliance  
45 with this subchapter if the data required for the  
46 internet site is not available in a searchable manner  
47 and capable of being compiled or if the public is  
48 redirected to other government internet sites unless  
49 each of those sites displays information from all  
50 agencies and each category of information required can

1 be searched electronically by field in a single search.

2 Sec. 51. NEW SECTION. **8G.10 Intent — findings.**

3 The general assembly finds that increasing  
4 the ease of public access to state and local tax  
5 rates, particularly where the rates are currently  
6 available from disparate government sources and are  
7 difficult for the public to collect and efficiently  
8 aggregate, significantly contributes to governmental  
9 accountability, public participation, and the  
10 understanding of the cost of government services.

11 Therefore, it is the intent of the general assembly to  
12 direct the department of management, in consultation  
13 with the department of revenue, to create and maintain  
14 a searchable database and internet site of each tax  
15 rate for all taxing jurisdictions in the state to make  
16 citizen access to state and local tax rates as open,  
17 transparent, and publicly accessible as is feasible.

18 Sec. 52. NEW SECTION. **8G.11 Short title.**

19 This subchapter shall be known and cited as the  
20 "*Taxation Disclosure Act*".

21 Sec. 53. NEW SECTION. **8G.12 Tax rate database.**

22 1. *Searchable tax rate database.* By January 1,  
23 2012, the department of management, in consultation  
24 with the department of revenue, shall make publicly  
25 available on an internet site a searchable database  
26 of all tax rates in the state for each taxing  
27 jurisdiction. The information shall include all  
28 applicable tax types imposed in the taxing jurisdiction  
29 and shall be organized, presented, and accessible, to  
30 the extent possible, by county, city, and physical  
31 address for each residency or business. Individual tax  
32 levies shall be further specified within each tax rate.

33 2. *Geographical tax rate map.* In addition to  
34 searching for tax rates in the manner described  
35 in subsection 1, searches shall be accommodated by  
36 a geographical tax rate map of the state that is  
37 capable of being displayed with a level of specificity  
38 corresponding to each taxing jurisdiction.

39 3. *Individual tax rate calculator.* Tax rate  
40 calculators shall be provided on the searchable  
41 database to allow citizens and businesses to calculate  
42 taxes based on the location of the citizen or business.  
43 Calculation capability shall be provided at a minimum  
44 for property, sales, use, income, vehicle, and business  
45 taxes and shall be specific to the rate for the taxing  
46 jurisdiction identified by the citizen or business.

47 Sec. 54. NEW SECTION. **8G.13 Updating database.**

48 To facilitate the department of management's efforts  
49 in creating and maintaining a searchable database of  
50 the taxes identified in section 8G.12, subsection 3,

1 for all taxing jurisdictions in the state, each taxing  
2 jurisdiction may annually be required to report its tax  
3 rates to the department of management or the department  
4 of revenue and shall report any changes to its tax  
5 rates within thirty days of the change.>

6 2. Title page, by striking lines 1 through 5 and  
7 inserting <An Act relating to public funding and  
8 regulatory matters and revising appropriations and  
9 including effective and other applicability date  
10 provisions, and making penalties applicable.>

11 3. By renumbering as necessary.

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COMMITTEE ON APPROPRIATIONS  
ROBERT E. DVORSKY, CHAIRPERSON