

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.

COMMITTEE ON APPROPRIATIONS
ROBERT E. DVORSKY, CHAIRPERSON