

House File 351

H-1016

1 Amend House File 351 as follows:

2 1. Page 2, before line 27 by inserting:

3 <Sec. \_\_\_\_\_. NEW SECTION. 422.10A Iowa fuel tax  
4 relief credit.

5 1. The taxes imposed under this division, less the  
6 credits allowed under section 422.12, shall be reduced  
7 by an Iowa fuel tax relief credit in the following  
8 amounts:

9 a. For a single individual, or a married person  
10 filing a separate return, seventy-five dollars.

11 b. For a head of household, or a husband and wife  
12 filing a joint return, one hundred fifty dollars.

13 2. Any credit in excess of the tax liability is  
14 refundable. Married taxpayers who file separate  
15 returns or file separately on a combined return form  
16 must determine the tax credit under subsection 1  
17 based upon their combined net income and allocate the  
18 total credit amount to each spouse in the proportion  
19 that each spouse's respective net income bears to the  
20 total combined net income. Nonresidents or part-year  
21 residents of Iowa must determine their tax credit in  
22 the ratio of their Iowa source net income to their all  
23 source net income. Nonresidents or part-year residents  
24 who are married and elect to file separate returns  
25 or to file separately on a combined return form must  
26 allocate the tax credit between the spouses in the  
27 ratio of each spouse's Iowa source net income to the  
28 combined Iowa source net income of the taxpayers.>

29 2. Page 10, after line 17 by inserting:

30 <Sec. \_\_\_\_\_. RETROACTIVE APPLICABILITY. The  
31 section of this Act enacting section 422.10A applies  
32 retroactively to January 1, 2015, for tax years  
33 beginning on or after that date.>

34 3. Title page, line 1, after <to> by inserting  
35 <state taxes by providing for>

36 4. Title page, line 3, after <fees,> by inserting  
37 <establishing an Iowa fuel tax relief credit,>

38 5. Title page, line 9, after <date> by inserting  
39 <and retroactive applicability>

40 6. By renumbering, redesignating, and correcting  
41 internal references as necessary.

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HEARTSILL of Marion