

Senate Amendment to
House File 661

H-1392

1 Amend House File 661, as passed by the House, as
2 follows:
3 1. Page 5, by striking line 17 and inserting
4 <EFFECTIVE DATE AND APPLICABILITY PROVISIONS>
5 2. Page 5, by striking lines 18 through 27 and
6 inserting:
7 <Sec. _____. EFFECTIVE DATE. The section of this Act
8 amending section 450.9 takes effect July 1, 2016.
9 Sec. _____. APPLICABILITY. The section of this Act
10 amending section 450.9 applies to estates of decedents
11 dying on or after July 1, 2016.
12 Sec. _____. RETROACTIVE APPLICABILITY.
13 1. The section of this Act amending section 422.7
14 applies to Iowa fiduciary income tax returns filed for
15 tax years ending on or after July 1, 2015, and applies
16 retroactively to July 1, 2015, if approved by the
17 governor on or after July 1, 2015.
18 2. The section of this Act amending section 633.78
19 applies to written requests presented by a fiduciary
20 on or after July 1, 2015, and applies retroactively to
21 July 1, 2015, if approved by the governor on or after
22 July 1, 2015.
23 3. The section of this Act amending section 633.238
24 applies to estates of decedents dying on or after July
25 1, 2015, and applies retroactively to July 1, 2015, if
26 approved by the governor on or after July 1, 2015.>
27 3. Title page, line 6, before <applicability> by
28 inserting <retroactive and other>
29 4. By renumbering as necessary.