

House File 616

H-1393

1 Amend the amendment, H-1382, to House File 616, as  
2 passed by the House, as follows:

3 1. Page 1, by striking line 4 and inserting:

4 <DIVISION  
5 PROPERTY TAX ASSESSMENTS AND  
6 BUSINESS PROPERTY TAX CREDIT  
7 Sec. \_\_\_\_\_. Section 426C.1, subsection 4, Code>

8 2. Page 2, before line 47 by inserting:

9 <\_\_\_\_\_. Page 6, line 33, after <this> by inserting  
10 <division of this>>

11 3. By striking page 2, line 50, through page 3,  
12 line 1, and inserting <this Act amending section 426.3,  
13 this Act> and inserting <sections of this division of  
14 this Act amending sections 426C.1 and 426C.3, this  
15 division of this Act>>

16 4. Page 3, by striking lines 2 through 5 and  
17 inserting:

18 <\_\_\_\_\_. Page 7, after line 5 by inserting:

19 <DIVISION  
20 SALES AND USE TAXES  
21 Sec. \_\_\_\_\_. Section 423.1, subsection 25, Code 2015,  
22 is amended to read as follows:

23 25. "*Livestock*" includes but is not limited to an  
24 animal classified as an ostrich, rhea, emu, bison, ~~or~~  
25 farm deer, or preserve whitetail as defined in section  
26 484C.1.

27 Sec. \_\_\_\_\_. Section 423.3, Code 2015, is amended by  
28 adding the following new subsection:

29 NEW SUBSECTION. 3A. The sale of preserve whitetail  
30 as defined in section 484C.1 if the sale occurred  
31 between July 1, 2005, and December 31, 2015.

32 Sec. \_\_\_\_\_. Section 423.3, subsection 8, paragraph d,  
33 Code 2015, is amended to read as follows:

34 d. (1) For purposes of this subsection, the  
35 following items are exempt under paragraph "a" when  
36 used primarily in agricultural production:

37 (a) A diesel fuel trailer, regardless of the  
38 vehicle to which it is to be attached.

39 (b) A seed tender, regardless of the vehicle to  
40 which it is to be attached.

41 (c) An all-terrain vehicle.

42 (d) An off-road utility vehicle.

43 (2) For purposes of this paragraph:

44 (a) "All-terrain vehicle" means the same as defined  
45 in section 321I.1.

46 ~~(a)~~ (b) "Fuel trailer" means a trailer that  
47 holds dyed diesel fuel or diesel exhaust fluid and  
48 that is used to transport such fuel or fluid to a  
49 self-propelled implement of husbandry.

50 (c) "Off-road utility vehicle" means the same as

1 defined in section 321I.1.

2 ~~(b)~~ (d) "Seed tender" means a trailer that holds  
3 seed and that is used to transport seed to an implement  
4 of husbandry and load seed into an implement of  
5 husbandry.

6 Sec. \_\_\_\_\_. REFUNDS. Refunds of taxes, interest, or  
7 penalties that arise from claims resulting from the  
8 amendment to section 423.1, subsection 25, in this  
9 division of this Act, for sales occurring between July  
10 1, 2005, and the effective date of the section amending  
11 section 423.1, subsection 25, in this division of this  
12 Act, shall not be allowed, notwithstanding any other  
13 provision of law to the contrary.

14 Sec. \_\_\_\_\_. REFUNDS. Refunds of taxes, interest, or  
15 penalties that arise from claims resulting from the  
16 enactment of section 423.3, subsection 3A, in this  
17 division of this Act, for sales occurring between July  
18 1, 2005, and December 31, 2015, shall not be allowed,  
19 notwithstanding any other provision of law to the  
20 contrary.

21 Sec. \_\_\_\_\_. EFFECTIVE UPON ENACTMENT. The following  
22 provision or provisions of this division of this Act,  
23 being deemed of immediate importance, take effect upon  
24 enactment:

25 1. The section of this division of this Act  
26 amending section 423.1, subsection 25.

27 2. The section of this division of this Act  
28 enacting section 423.3, subsection 3A.

29 Sec. \_\_\_\_\_. RETROACTIVE APPLICABILITY. The following  
30 provision or provisions of this division of this Act  
31 apply retroactively to July 1, 2005:

32 1. The section of this division of this Act  
33 amending section 423.1, subsection 25.

34 2. The section of this division of this Act  
35 enacting section 423.3, subsection 3A.

#### 36 DIVISION \_\_\_\_\_

#### 37 DISABLED VETERAN HOMESTEAD 38 PROPERTY TAX CREDIT APPLICATION

39 Sec. \_\_\_\_\_. 2015 Iowa Acts, House File 166, is  
40 amended by adding the following new section:

41 NEW SECTION. SEC. 6. EXCEPTION TO APPLICATION  
42 FILING DEADLINE. Notwithstanding the filing deadline  
43 under section 425.2, claims for the homestead credit  
44 authorized under section 425.15, as amended in this  
45 Act, filed after July 1, 2014, but before July 1, 2015,  
46 shall be considered to be a claim properly filed for  
47 taxes due and payable in the fiscal year beginning July  
48 1, 2015.

49 Sec. \_\_\_\_\_. DISABLED VETERAN HOMESTEAD CREDIT —  
50 TRANSFER. Notwithstanding section 8B.33, subsection 1,

1 and in lieu of the general fund appropriation provided  
2 in section 425.1 to the extent such appropriation  
3 would otherwise fund the payment of homestead credit  
4 claims under section 425.15 filed after July 1, 2014,  
5 but before July 1, 2015, and considered properly filed  
6 for taxes due and payable in the fiscal year beginning  
7 July 1, 2015, pursuant to the section of this division  
8 of this Act amending 2015 Iowa Acts, House File 166,  
9 there is transferred for the fiscal year beginning July  
10 1, 2015, from the Iowa Access revolving fund created in  
11 section 8B.33 to the homestead credit fund created in  
12 section 425.1 an amount necessary to pay homestead  
13 credit claims filed after July 1, 2014, but before July  
14 1, 2015, and considered properly filed for taxes due  
15 and payable in the fiscal year beginning July 1, 2015,  
16 pursuant to the section of this division of this Act  
17 amending 2015 Iowa Acts, House File 166.

18 Sec. \_\_\_\_\_. EFFECTIVE UPON ENACTMENT. This division  
19 of this Act, being deemed of immediate importance,  
20 takes effect upon enactment.

21 Sec. \_\_\_\_\_. RETROACTIVE APPLICABILITY. This division  
22 of this Act applies retroactively to March 5, 2015.

23 DIVISION \_\_\_\_\_

24 PROPERTY TAX EXEMPTION FOR  
25 CERTAIN INSTITUTIONS AND SOCIETIES

26 Sec. \_\_\_\_\_. Section 427.1, subsections 6 and 8, Code  
27 2015, are amended to read as follows:

28 6. *Property of cemetery associations.*

29 a. Burial grounds, mausoleums, buildings, and  
30 equipment owned and operated by cemetery associations  
31 and used exclusively for the maintenance and care of  
32 the cemeteries devoted to interment of human bodies  
33 and human remains. The exemption granted by this  
34 subsection shall not apply to any property used for the  
35 practice of mortuary science.

36 b. Agricultural land owned by a cemetery  
37 association and leased to another person for  
38 agricultural use if the revenues resulting from the  
39 lease are used by the cemetery association exclusively  
40 for the maintenance and care of cemeteries owned by the  
41 cemetery association and devoted to interment of human  
42 bodies and human remains.

43 8. *Property of religious, literary, and charitable*  
44 *societies.*

45 a. All grounds and buildings used or under  
46 construction by literary, scientific, charitable,  
47 benevolent, agricultural, and religious institutions  
48 and societies solely for their appropriate objects, not  
49 exceeding three hundred twenty acres in extent and not  
50 leased or otherwise used or under construction with a

1 view to pecuniary profit. However, an organization  
2 mentioned in this subsection whose primary objective is  
3 to preserve land in its natural state may own or lease  
4 land not exceeding three hundred twenty acres in each  
5 county for its appropriate objects. For assessment  
6 years beginning on or after January 1, 2016, the  
7 exemption granted by this subsection shall also apply  
8 to grounds owned by a religious institution or society,  
9 not exceeding a total of fifty acres, if all monetary  
10 and in-kind profits of the religious institution or  
11 society resulting from use or lease of the grounds  
12 are used exclusively by the religious institution or  
13 society for the appropriate objects of the institution  
14 or society.

15 b. All deeds or leases by which such property is  
16 held shall be filed for record before the property  
17 herein described shall be omitted from the assessment.  
18 All such property shall be listed upon the tax rolls  
19 of the district or districts in which it is located  
20 and shall have ascribed to it an actual fair market  
21 value and an assessed or taxable value, as contemplated  
22 by section 441.21, whether such property be subject  
23 to a levy or be exempted as herein provided and such  
24 information shall be open to public inspection.

25 Sec. \_\_\_\_\_. IMPLEMENTATION. Section 25B.7 shall not  
26 apply to this division of this Act.

#### 27 DIVISION \_\_\_\_\_

#### 28 FLOOD MITIGATION PROGRAM

29 Sec. \_\_\_\_\_. Section 418.5, subsections 1 and 6, Code  
30 2015, are amended to read as follows:

31 1. The flood mitigation board is established  
32 consisting of nine voting members and ~~four~~ five  
33 ex officio, nonvoting members, and is located for  
34 administrative purposes within the department. The  
35 director of the department shall provide office space,  
36 staff assistance, and necessary supplies and equipment  
37 for the board. The director shall budget funds to pay  
38 the necessary expenses of the board. In performing its  
39 functions, the board is performing a public function  
40 on behalf of the state and is a public instrumentality  
41 of the state.

42 6. The board's ex officio membership shall ~~include~~  
43 be comprised of the following:

44 a. ~~four~~ Four members of the general assembly with  
45 one each appointed by the majority leader of the  
46 senate, the minority leader of the senate, the speaker  
47 of the house of representatives, and the minority  
48 leader of the house of representatives. A legislative  
49 member serves for a term as provided in section 69.16B  
50 in an ex officio, nonvoting capacity and is eligible

1 for per diem and expenses as provided in section 2.10.  
2 b. The director of revenue or the director's  
3 designee.

4 DIVISION

5 INDIVIDUAL INCOME TAX EXEMPTION FOR CERTAIN PAYMENTS  
6 MADE TO NONRESIDENT ELECTRIC UTILITY WORKERS

7 Sec. \_\_\_\_\_. Section 422.7, Code 2015, is amended by  
8 adding the following new subsection:

9 NEW SUBSECTION. 57. *a.* Subtract, to the extent  
10 included, payments received by an individual from an  
11 electric utility for the following:

12 (1) Emergency response work performed in this  
13 state for the electric utility pursuant to a mutual  
14 aid agreement between this state and any other state  
15 if such emergency response work is performed while the  
16 individual is a nonresident.

17 (2) Training received in this state from the  
18 electric utility if such training is received while the  
19 individual is a nonresident.

20 *b.* For purposes of this subsection, "*electric*  
21 *utility*" means the same as defined in section 476.22.

22 Sec. \_\_\_\_\_. Section 422.16, subsection 1, Code 2015,  
23 is amended by adding the following new paragraph:

24 NEW PARAGRAPH. *f.* Nonresidents engaged in  
25 emergency response work or training meeting the  
26 requirements of section 422.7, subsection 57, are not  
27 subject to withholding by the applicable electric  
28 utility for which such emergency response work or  
29 training is being performed if the electric utility  
30 has applied to the department for exemption from  
31 the withholding requirement and the department  
32 has determined that the payments received by the  
33 nonresidents would be exempt from taxation pursuant to  
34 section 422.7, subsection 57.

35 Sec. \_\_\_\_\_. EFFECTIVE UPON ENACTMENT. This division  
36 of this Act, being deemed of immediate importance,  
37 takes effect upon enactment.

38 Sec. \_\_\_\_\_. RETROACTIVE APPLICABILITY. This division  
39 of this Act applies retroactively to January 1, 2015,  
40 for tax years beginning on or after that date.

41 \_\_\_\_\_. Title page, by striking lines 1 through 5 and  
42 inserting <An Act relating to state revenue and finance  
43 laws including property tax credits, assessments,  
44 and exemptions, the sales and use tax, the individual  
45 income tax, the flood mitigation program, and>

46 \_\_\_\_\_. Title page, line 6, after <and> by inserting  
47 <retroactive and other>>

48 5. By renumbering as necessary.

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WINDSCHITL of Harrison

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SANDS of Louisa