

House Amendment to
Senate Amendment to
House File 616

S-3229

1 Amend the Senate amendment, H-1382, to House File
2 616, as 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. _____. EFFECTIVE UPON ENACTMENT. This division
50 of this Act, being deemed of immediate importance,

1 takes effect upon enactment.

2 Sec. _____. RETROACTIVE APPLICABILITY. This division
3 of this Act applies retroactively to March 5, 2015.

4 DIVISION _____

5 PROPERTY TAX EXEMPTION FOR
6 CERTAIN INSTITUTIONS AND SOCIETIES

7 Sec. _____. Section 427.1, subsections 6 and 8, Code
8 2015, are amended to read as follows:

9 6. *Property of cemetery associations.*

10 a. Burial grounds, mausoleums, buildings, and
11 equipment owned and operated by cemetery associations
12 and used exclusively for the maintenance and care of
13 the cemeteries devoted to interment of human bodies
14 and human remains. The exemption granted by this
15 subsection shall not apply to any property used for the
16 practice of mortuary science.

17 b. Agricultural land owned by a cemetery
18 association and leased to another person for
19 agricultural use if the revenues resulting from the
20 lease are used by the cemetery association exclusively
21 for the maintenance and care of cemeteries owned by the
22 cemetery association and devoted to interment of human
23 bodies and human remains.

24 8. *Property of religious, literary, and charitable*
25 *societies.*

26 a. All grounds and buildings used or under
27 construction by literary, scientific, charitable,
28 benevolent, agricultural, and religious institutions
29 and societies solely for their appropriate objects, not
30 exceeding three hundred twenty acres in extent and not
31 leased or otherwise used or under construction with a
32 view to pecuniary profit. However, an organization
33 mentioned in this subsection whose primary objective is
34 to preserve land in its natural state may own or lease
35 land not exceeding three hundred twenty acres in each
36 county for its appropriate objects. For assessment
37 years beginning on or after January 1, 2016, the
38 exemption granted by this subsection shall also apply
39 to grounds owned by a religious institution or society,
40 not exceeding a total of fifty acres, if all monetary
41 and in-kind profits of the religious institution or
42 society resulting from use or lease of the grounds
43 are used exclusively by the religious institution or
44 society for the appropriate objects of the institution
45 or society.

46 b. All deeds or leases by which such property is
47 held shall be filed for record before the property
48 herein described shall be omitted from the assessment.
49 All such property shall be listed upon the tax rolls
50 of the district or districts in which it is located

1 and shall have ascribed to it an actual fair market
2 value and an assessed or taxable value, as contemplated
3 by section 441.21, whether such property be subject
4 to a levy or be exempted as herein provided and such
5 information shall be open to public inspection.

6 Sec. _____. IMPLEMENTATION. Section 25B.7 shall not
7 apply to this division of this Act.

8 DIVISION _____

9 FLOOD MITIGATION PROGRAM

10 Sec. _____. Section 418.5, subsections 1 and 6, Code
11 2015, are amended to read as follows:

12 1. The flood mitigation board is established
13 consisting of nine voting members and ~~four~~ five
14 ex officio, nonvoting members, and is located for
15 administrative purposes within the department. The
16 director of the department shall provide office space,
17 staff assistance, and necessary supplies and equipment
18 for the board. The director shall budget funds to pay
19 the necessary expenses of the board. In performing its
20 functions, the board is performing a public function
21 on behalf of the state and is a public instrumentality
22 of the state.

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

25 a. ~~four~~ Four members of the general assembly with
26 one each appointed by the majority leader of the
27 senate, the minority leader of the senate, the speaker
28 of the house of representatives, and the minority
29 leader of the house of representatives. A legislative
30 member serves for a term as provided in section 69.16B
31 in an ex officio, nonvoting capacity and is eligible
32 for per diem and expenses as provided in section 2.10.

33 b. The director of revenue or the director's
34 designee.

35 DIVISION _____

36 INDIVIDUAL INCOME TAX EXEMPTION FOR CERTAIN PAYMENTS
37 MADE TO NONRESIDENT ELECTRIC UTILITY WORKERS

38 Sec. _____. Section 422.7, Code 2015, is amended by
39 adding the following new subsection:

40 NEW SUBSECTION. 57. a. Subtract, to the extent
41 included, payments received by an individual from an
42 electric utility for the following:

43 (1) Emergency response work performed in this
44 state for the electric utility pursuant to a mutual
45 aid agreement between this state and any other state
46 if such emergency response work is performed while the
47 individual is a nonresident.

48 (2) Training received in this state from the
49 electric utility if such training is received while the
50 individual is a nonresident.

1 *b.* For purposes of this subsection, "*electric*
2 *utility*" means the same as defined in section 476.22.
3 Sec. _____. Section 422.16, subsection 1, Code 2015,
4 is amended by adding the following new paragraph:
5 NEW PARAGRAPH. *f.* Nonresidents engaged in
6 emergency response work or training meeting the
7 requirements of section 422.7, subsection 57, are not
8 subject to withholding by the applicable electric
9 utility for which such emergency response work or
10 training is being performed if the electric utility
11 has applied to the department for exemption from
12 the withholding requirement and the department
13 has determined that the payments received by the
14 nonresidents would be exempt from taxation pursuant to
15 section 422.7, subsection 57.
16 Sec. _____. EFFECTIVE UPON ENACTMENT. This division
17 of this Act, being deemed of immediate importance,
18 takes effect upon enactment.
19 Sec. _____. RETROACTIVE APPLICABILITY. This division
20 of this Act applies retroactively to January 1, 2015,
21 for tax years beginning on or after that date.
22 _____. Title page, by striking lines 1 through 5 and
23 inserting <An Act relating to state revenue and finance
24 laws including property tax credits, assessments,
25 and exemptions, the sales and use tax, the individual
26 income tax, the flood mitigation program, and>
27 _____. Title page, line 6, after <and> by inserting
28 <retroactive and other>
29 5. By renumbering as necessary.