

Senate File 2383

S-5074

1 Amend Senate File 2383 as follows:

2 1. Page 10, after line 8 by inserting:

3 <NEW SUBSECTION. 6A. Subtract, to the extent included,  
4 income from interest and earnings received from a burial trust  
5 fund as defined in section 523A.102.>

6 2. By striking page 11, line 29, through page 12, line 20,  
7 and inserting:

8 <31. a. For a person who is disabled, or is fifty-five  
9 years of age or older, or is the surviving spouse of an  
10 individual or a survivor having an insurable interest in an  
11 individual who would have qualified for the exemption under  
12 this subsection for the tax year, subtract, to the extent  
13 included, the total amount of a governmental or other pension  
14 or retirement pay, including, but not limited to, defined  
15 benefit or defined contribution plans, annuities, individual  
16 retirement accounts, plans maintained or contributed to by an  
17 employer, or maintained or contributed to by a self-employed  
18 person as an employer, and deferred compensation plans or any  
19 earnings attributable to the deferred compensation plans, up  
20 to a maximum ~~of six thousand dollars~~ amount as specified in  
21 paragraph "b" for a person, other than a husband or wife, who  
22 files a separate state income tax return and up to a maximum  
23 ~~of twelve thousand dollars~~ amount as specified in paragraph  
24 "c" for a husband and wife who file a joint state income tax  
25 return. However, a surviving spouse who is not disabled or  
26 fifty-five years of age or older can only exclude the amount  
27 of pension or retirement pay received as a result of the death  
28 of the other spouse. A husband and wife filing separate state  
29 income tax returns ~~or separately on a combined state return~~  
30 are allowed a combined maximum exclusion under **this subsection**  
31 of up to ~~twelve thousand dollars~~. ~~The twelve thousand dollar~~  
32 the maximum amount specified in paragraph "c", which exclusion  
33 shall be allocated to the husband or wife in the proportion  
34 that each spouse's respective pension and retirement pay  
35 received bears to total combined pension and retirement pay

1 received.

2 b. (1) For tax years beginning on or after January 1, 2019,  
3 but before January 1, 2022, the maximum exclusion amount equals  
4 ten thousand dollars.

5 (2) For tax years beginning on or after January 1, 2022, the  
6 maximum exclusion amount equals twelve thousand dollars.

7 c. (1) For tax years beginning on or after January 1, 2019,  
8 but before January 1, 2022, the maximum exclusion amount equals  
9 twenty thousand dollars.

10 (2) For tax years beginning on or after January 1, 2022, the  
11 maximum exclusion amount equals twenty-four thousand dollars.>

12 3. Page 22, line 26, by striking <July 1, 2018> and  
13 inserting <January 1, 2019>

14 4. Page 25, line 32, by striking <thirty-five> and inserting  
15 <forty>

16 5. Page 32, line 18, by striking <11> and inserting <15>

17 6. Page 33, after line 22 by inserting:

18 <12. The sections of this division of this Act amending  
19 section 15.331A, subsection 1, section 15.331C, and section  
20 15.335, subsection 8, apply to high quality jobs program  
21 agreements entered into on or after July 1, 2018, and high  
22 quality jobs program agreements entered into prior to July  
23 1, 2018, shall be governed by section 15.331A, subsection 1,  
24 section 15.331C, and section 15.335, subsection 8, Code 2018.

25 13. The repeal of the accelerated career education program  
26 by the section of this division of this Act enacting section  
27 260G.8, shall not constitute grounds for rescission or  
28 modification of agreements entered into under chapter 260G  
29 prior to July 1, 2025. Any agreement entered into under  
30 chapter 260G prior to July 1, 2025, shall remain in effect  
31 until it expires under its own terms, and shall be governed by  
32 chapter 260G as that chapter existed immediately prior to July  
33 1, 2025.

34 14. The repeal of the historic preservation tax credit  
35 program by the section of this division of this Act enacting

1 section 404A.7, shall not constitute grounds for rescission  
2 or modification of agreements entered into under chapter 404A  
3 prior to July 1, 2025. Any agreement entered into under  
4 chapter 404A prior to July 1, 2025, shall remain in effect  
5 until it expires under its own terms, and shall be governed by  
6 chapter 404A as that chapter existed immediately prior to July  
7 1, 2025.

8 15. The repeal of the high quality jobs program by the  
9 section of this division of this Act repealing sections 15.326,  
10 15.327, 15.329, 15.330, 15.330A, 15.331A, 15.331C, 15.332,  
11 15.333, 15.333A, 15.335, 15.335A, 15.335B, 15.335C, and 15.336,  
12 shall not constitute grounds for rescission or modification of  
13 agreements entered into under those sections prior to July 1,  
14 2025. Any agreement entered into under those sections prior  
15 to July 1, 2025, shall remain in effect until it expires under  
16 its own terms, and shall be governed by those sections as they  
17 existed immediately prior to July 1, 2025.>

18 7. Page 39, by striking lines 25 through 29 and inserting  
19 <loan association, or a production credit association.>

20 8. By striking page 54, line 24, through page 55, line 1.

21 9. Page 55, lines 5 and 6, by striking <or specified digital  
22 products>

23 10. Page 55, lines 13 and 14, by striking <property,  
24 specified digital products,> and inserting <property>

25 11. Page 55, by striking lines 23 through 31.

26 12. By striking page 55, line 35, through page 56, line 1,  
27 and inserting <in the business of selling tangible personal  
28 property or taxable services at retail, or>

29 13. Page 56, by striking lines 11 and 12 and inserting <they  
30 obtain tangible personal property or services sold by them  
31 irrespective of whether or not>

32 14. By striking page 57, line 28, through page 58, line 18.

33 15. Page 58, line 24, by striking <property, specified  
34 digital products,> and inserting <property>

35 16. Page 58, by striking line 28 and inserting <property or

1 service.>  
2 17. Page 58, line 33, by striking <or a specified digital  
3 product>  
4 18. Page 61, by striking lines 2 and 3 and inserting:  
5 al. Pay television; pet.>  
6 19. Page 62, by striking lines 27 through 34.  
7 20. Page 64, by striking lines 5 through 20.  
8 21. Page 67, line 4, by striking <1, 2,> and inserting <2>  
9 22. Page 67, by striking lines 6 through 9.  
10 23. Page 67, line 24, by striking <property, specified  
11 digital products,> and inserting <property>  
12 24. Page 68, by striking lines 24 through 28.  
13 25. Page 68, lines 29 and 30, by striking <20, 21, 22, 23,  
14 26, 27, 28, and 31,> and inserting <21, 22, and 31,>  
15 26. Page 68, by striking lines 31 through 33.  
16 27. Page 68, by striking line 35 and inserting <tangible  
17 personal property>  
18 28. Page 69, by striking lines 5 and 6 and inserting  
19 <merchandise, tangible personal property or from services  
20 furnished, to a nonprofit private>  
21 29. Page 69, by striking lines 8 through 23.  
22 30. Page 69, line 25, by striking <or specified digital  
23 products>  
24 31. Page 70, line 4, by striking <or specified digital  
25 products>  
26 32. By striking page 70, line 19, through page 71, line 13.  
27 33. Page 72, by striking line 19 and inserting <property or  
28 services which will be>  
29 34. Page 72, by striking lines 22 and 23.  
30 35. Page 72, line 28, by striking <specified digital  
31 products,>  
32 36. Page 72, lines 30 and 31, by striking <specified digital  
33 products,>  
34 37. Page 73, line 6, by striking <or specified digital  
35 products,>

1 38. Page 73, line 11, by striking <subsections> and  
2 inserting <subsection>  
3 39. Page 73, by striking lines 12 through 32.  
4 40. Page 73, line 33, by striking <105.> and inserting  
5 <103.>  
6 41. Page 74, line 9, by striking <or specified digital  
7 products,>  
8 42. Page 74, lines 17 and 18, by striking <or specified  
9 digital products,>  
10 43. By striking page 76, line 25, through page 78, line 14.  
11 44. Page 78, line 15, by striking <paragraphs b and c,> and  
12 inserting <paragraph b,>  
13 45. Page 78, line 16, by striking <are> and inserting <is>  
14 46. Page 78, by striking line 18 and inserting <other than  
15 that enumerated in>  
16 47. Page 78, by striking lines 27 through 31.  
17 48. Page 79, lines 1 and 2, by striking <specified digital  
18 products> and inserting <digital goods>  
19 49. Page 81, by striking line 2 and inserting <or through  
20 another digital good.>  
21 50. Page 81, by striking lines 3 through 8 and inserting:  
22 <(5) A marketplace provider shall be relieved of liability  
23 under this paragraph "d" for failure to collect and remit sales  
24 and use tax on an Iowa sale made or facilitated for a retailer  
25 under the following circumstances:  
26 (a) If the marketplace provider demonstrates to the  
27 satisfaction of the department that the failure to collect and  
28 remit the correct tax was due to incorrect or insufficient  
29 information provided to the marketplace provider by the  
30 retailer. This subparagraph division does not apply if a  
31 marketplace provider and a retailer are affiliates. For Iowa  
32 sales for which a marketplace provider is relieved of liability  
33 under this subparagraph division, the retailer or purchaser are  
34 solely liable for any amount of uncollected or unpaid tax.  
35 (b) (i) Subject to the limitation in subparagraph

1 subdivision (ii), if the marketplace provider demonstrates  
2 to the satisfaction of the department that the Iowa sale was  
3 made or facilitated for a retailer prior to January 1, 2026,  
4 through a platform or other marketplace of the marketplace  
5 provider, that the marketplace provider and the retailer are  
6 not affiliates, and that the failure to collect sales and  
7 use tax was not due to an error in sourcing the sale. To the  
8 extent that a marketplace provider is relieved of liability  
9 for collection of sales and use tax under this subparagraph  
10 division, the retailer for whom the marketplace provider  
11 has made or facilitated the Iowa sale is also relieved of  
12 liability. The department may determine the manner in which  
13 a marketplace provider or retailer shall claim the liability  
14 relief provided in this subparagraph division.

15 (ii) The liability relief provided in subparagraph  
16 subdivision (i) shall not exceed the following percentage  
17 of the total sales and use tax due on Iowa sales made or  
18 facilitated by a marketplace provider for retailers and sourced  
19 to this state during a calendar year:

20 (A) For Iowa sales made or facilitated during the 2019  
21 calendar year, ten percent.

22 (B) For Iowa sales made or facilitated during calendar years  
23 2020 through 2024, five percent.

24 (C) For Iowa sales made or facilitated during the 2025  
25 calendar year, three percent.>

26 51. Page 81, line 15, by striking <specified digital  
27 products> and inserting <digital goods>

28 52. Page 81, line 19, by striking <specified digital  
29 products> and inserting <digital goods>

30 53. Page 81, lines 25 and 26, by striking <specified digital  
31 products> and inserting <digital goods>

32 54. Page 81, by striking lines 29 through 33 and inserting  
33 <digital goods, or otherwise facilitates retail sales of  
34 tangible personal property, services, or digital goods,  
35 regardless of ownership or control of the tangible personal

1 property, services, or digital goods that are the subject of  
2 the retail sale.>

3 55. Page 82, line 8, by striking <specified digital  
4 products> and inserting <digital goods>

5 56. Page 82, lines 11 and 12, by striking <specified digital  
6 products> and inserting <digital goods>

7 57. Page 82, lines 16 and 17, by striking <specified digital  
8 products> and inserting <digital goods>

9 58. Page 82, lines 19 and 20, by striking <specified digital  
10 products> and inserting <digital goods>

11 59. Page 82, line 24, by striking <specified digital  
12 products> and inserting <digital goods>

13 60. Page 82, by striking lines 26 through 29 and inserting  
14 <tangible personal property, services, or digital goods,  
15 regardless of ownership or control of the tangible personal  
16 property, services, or digital goods that are the subject of  
17 the retail sale.>

18 61. Page 82, line 33, by striking <specified digital  
19 products> and inserting <digital goods>

20 62. Page 83, line 4, by striking <specified digital  
21 products> and inserting <digital goods>

22 63. Page 83, after line 8 by inserting:

23 <e. (1) A referrer if Iowa sales result from referrals  
24 from a platform of the referrer. A referrer is not required to  
25 collect and remit sales and use tax pursuant to this paragraph  
26 if the referrer does all of the following:

27 (a) The referrer posts a conspicuous notice on each platform  
28 of the referrer that includes all of the following:

29 (i) A statement that sales or use tax is due on certain  
30 purchases.

31 (ii) A statement that the retailer from whom the person is  
32 purchasing on the platform may not collect and remit sales and  
33 use tax on a purchase.

34 (iii) A statement that Iowa requires the purchaser to pay  
35 sales or use tax and file sales or use tax returns if sales

1 or use tax is not collected at the time of the sale by the  
2 retailer.

3 (iv) Information informing the purchaser that the notice is  
4 provided under the requirements of this subparagraph.

5 (v) Instructions for obtaining additional information from  
6 the department regarding whether and how to remit sales and use  
7 tax to the state of Iowa.

8 (b) The referrer provides a monthly notice to each retailer  
9 to whom the referrer made a referral of a potential customer  
10 located in Iowa during the previous calendar year, which  
11 monthly notice shall contain all of the following:

12 (i) A statement that Iowa imposes a sales or use tax on Iowa  
13 sales.

14 (ii) A statement that a retailer making Iowa sales must  
15 collect and remit sales and use tax.

16 (iii) Instructions for obtaining additional information  
17 from the department regarding the collection and remittance of  
18 Iowa sales and use tax.

19 (c) The referrer provides the department with monthly  
20 reports in an electronic format and in the manner prescribed  
21 by the department, which monthly reports contain all of the  
22 following:

23 (i) A list of retailers who received the referrer's notice  
24 under subparagraph division (b).

25 (ii) A list of retailers that collect and remit Iowa sales  
26 and use tax and that list or advertise the retailer's products  
27 for sale on a platform of the referrer.

28 (iii) An affidavit signed under penalty of perjury from  
29 an officer of the referrer affirming that the referrer made  
30 reasonable efforts to comply with the applicable sales and use  
31 tax notice and reporting requirements of this subparagraph.

32 (2) For purposes of this paragraph:

33 (a) "Platform" means an electronic or physical medium,  
34 including but not limited to an internet site or catalog,  
35 operated by a referrer.



1 (b) "Referral" means the transfer through telephone,  
2 internet link, or other means by a referrer of a potential  
3 customer to a retailer who advertises or lists products for  
4 sale on a platform of the referrer.

5 (c) (i) "Referrer" means a person who does all of the  
6 following:

7 (A) Contracts or otherwise agrees with a retailer to list  
8 or advertise for sale a product of the retailer on a platform,  
9 provided such listing or advertisement identifies whether or  
10 not the retailer collects sales and use tax.

11 (B) Receives a commission, fee, or other consideration from  
12 the retailer for the listing or advertisement.

13 (C) Provides referrals to a retailer or an affiliate of the  
14 retailer.

15 (D) Does not collect money or other consideration from the  
16 customer for the transaction.

17 (ii) "Referrer" does not include a person primarily engaged  
18 in the business of printing or publishing a newspaper.>

19 64. Page 83, line 9, by striking <e.> and inserting <f.>

20 65. Page 84, line 2, by striking <"e"> and inserting <"f">

21 66. Page 84, line 5, by striking <f.> and inserting <g.>

22 67. Page 84, line 9, by striking <g.> and inserting <h.>

23 68. Page 84, line 29, by striking <h.> and inserting <i.>

24 69. Page 84, by striking lines 34 and 35 and inserting:

25 <All sales of ~~products~~ tangible personal property or  
26 services, except those sales enumerated>

27 70. Page 85, by striking line 4 and inserting <tangible  
28 personal property, digital goods,>

29 71. Page 85, lines 24 and 25, by striking <specified digital  
30 ~~good~~ product> and inserting <digital good>

31 72. By striking page 85, line 30, through page 86, line 11.

32 73. Page 86, lines 15 and 16, by striking <or specified  
33 digital products>

34 74. Page 86, line 21, by striking <or specified digital  
35 products>

1 75. By striking page 86, line 26, through page 87, line 9.  
2 76. Page 87, by striking lines 20 and 21 and inserting  
3 <prices including ~~goods, wares,~~ tangible personal property and  
4 services converted to>  
5 77. Page 87, by striking line 34 and inserting <personal  
6 property or taxable>  
7 78. Page 88, by striking lines 7 through 22.  
8 79. Page 88, by striking line 28 and inserting <tangible  
9 personal property>  
10 80. Page 88, by striking line 32 and inserting <property or  
11 services offered for>  
12 81. Page 90, by striking lines 2 and 3 and inserting:  
13 <Any person who uses any tangible personal property or  
14 services enumerated in section>  
15 82. By striking page 90, line 15, through page 94, line 16.  
16 83. Page 97, by striking lines 1 and 2 and inserting <423.1,  
17 subsection 57A, are>  
18 84. Page 97, by striking lines 7 through 15.  
19 85. Page 97, by striking lines 26 through 29.  
20 86. Page 98, by striking lines 10 and 11 and inserting  
21 <subsection 55A.>  
22 87. Page 106, after line 14 by inserting:  
23 <DIVISION \_\_\_\_  
24 MISCELLANEOUS TAX PROVISIONS  
25 Sec. \_\_\_\_ . NEW SECTION. **421.71 Class actions — implied**  
26 **right of action — private cause of action immunity.**  
27 1. *Class actions prohibited.* No class action may be brought  
28 against the department, a taxpayer, or a person required to  
29 collect any tax imposed under this title, in any court, agency,  
30 or other adjudicative body, or in any other forum, based on  
31 any act or omission arising from or related to any provision  
32 of this title.  
33 2. *No implied right of action.* Nothing in this Title shall  
34 be construed as creating or providing an implied private right  
35 of action or any private common law claim against any taxpayer,

1 or against any person required to collect any tax imposed under  
2 this Title, in any court, agency, or other adjudicative body,  
3 or in any other forum. This subsection shall not apply to or  
4 otherwise limit any claim, action, mandate, power, remedy, or  
5 discretion of the department, or an agent or designee of the  
6 department.

7 3. *Private cause of action immunity for overpayment of*  
8 *certain taxes.*

9 a. A taxpayer, or any person required to collect taxes  
10 imposed under chapters 423, 423A, 423B, 423C, and 423D, and  
11 chapter 423G, as enacted in 2018 Iowa Acts, Senate File 512,  
12 shall be immune from any private cause of action arising from  
13 or related to the overpayment of taxes imposed under chapters  
14 423, 423A, 423B, 423C, and 423D, and chapter 423G, as enacted  
15 in 2018 Iowa Acts, Senate File 512, that are collected and  
16 remitted to the department.

17 b. Nothing in this subsection shall apply to or otherwise  
18 limit any of the following:

19 (1) Any claim, action, mandate, power, remedy, or  
20 discretion of the department, or an agent or designee of the  
21 department.

22 (2) A taxpayer's right to seek a refund from the department  
23 related to taxes imposed under chapters 423, 423A, 423B,  
24 423C, and 423D, and chapter 423G, as enacted in 2018 Iowa  
25 Acts, Senate File 512, that are collected from or paid by the  
26 taxpayer.

27 Sec. \_\_\_\_ . EFFECTIVE DATE. This division of this Act, being  
28 deemed of immediate importance, takes effect upon enactment.>

29 88. Title page, line 7, by striking <trust,> and inserting  
30 <trust, providing for other properly related matters,>

31 89. By renumbering as necessary.

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RANDY FEENSTRA