

House File 2768

H-8411

1 Amend House File 2768 as follows:

2 1. Page 5, line 27, by striking <6,206,128> and inserting  
3 <8,606,128>

4 2. Page 5, line 28, by striking <132.00> and inserting  
5 <162.00>

6 3. Page 6, after line 18 by inserting:

7 <d. Of the moneys appropriated in this subsection,  
8 \$2,400,000 is allocated to employ additional nursing facility  
9 inspectors and assisted living program monitors to perform  
10 additional safety inspections.>

11 4. Page 20, after line 24 by inserting:

12 <DIVISION \_\_\_\_  
13 NURSING FACILITIES INSPECTIONS

14 Sec. \_\_\_\_\_. Section 135C.16, subsection 1, Code 2026, is  
15 amended to read as follows:

16 1. In addition to the inspections required by sections  
17 135C.9 and 135C.38, the department shall make or cause to  
18 be made such further unannounced inspections as it deems  
19 necessary to adequately enforce **this chapter**. At least one  
20 general unannounced inspection shall be conducted for each  
21 health care facility, other than a nursing facility, within  
22 a thirty-month period. On average, at least one general  
23 unannounced inspection shall be conducted for each nursing  
24 facility within a twelve-month period. The inspector shall  
25 show identification to the person in charge of the facility  
26 and state that an inspection is to be made before beginning  
27 the inspection. An employee of the department who gives  
28 unauthorized advance notice of an inspection made or planned  
29 to be made under **this subsection** or **section 135C.38** shall be  
30 disciplined as determined by the director, except that if the  
31 employee is employed pursuant to the merit system provisions of  
32 chapter 8A, subchapter IV, the discipline shall not exceed the  
33 discipline authorized pursuant to that subchapter.

34 Sec. \_\_\_\_\_. Section 135C.38, subsection 1, paragraph a,  
35 subparagraph (1), subparagraph divisions (a) and (b), Code

1 2026, are amended to read as follows:

2 (a) Within ~~two~~ one working ~~days~~ day for a complaint  
3 determined by the department to be an alleged immediate  
4 jeopardy situation.

5 (b) Within ~~ten~~ five working days for a complaint determined  
6 by the department to be an alleged high-level, nonimmediate  
7 jeopardy situation.

8 DIVISION \_\_\_\_

9 LONG-TERM CARE WORKFORCE TAX INCENTIVES

10 Sec. \_\_\_\_ . NEW SECTION. 135E.1 Iowa supports direct care  
11 professionals relocation tax credit.

12 1. A taxpayer may claim a one-time direct care professional  
13 relocation tax credit of three thousand dollars if the taxpayer  
14 includes all of the following with the taxpayer's tax return:

15 a. Evidence that the taxpayer resided in another state prior  
16 to residing in Iowa.

17 b. Proof of employment as a direct care professional in Iowa  
18 at the time of filing the tax return.

19 c. A written acknowledgment that if the taxpayer does not  
20 continue to work at least one thousand five hundred hours  
21 per year in Iowa as a direct care professional for three  
22 consecutive years after the date the tax return is filed, the  
23 taxpayer shall be subject to a pro rata repayment of the tax  
24 credit.

25 2. Any credit in excess of the tax liability is refundable.  
26 In lieu of claiming a refund, the taxpayer may elect to have  
27 the overpayment shown on the taxpayer's final, completed return  
28 credited to the tax liability for the following tax year.

29 3. A person who claims the tax credit under this section  
30 shall not be eligible to claim the retention tax credit under  
31 section 135E.2 for at least three calendar years following the  
32 tax year in which the person claims the tax credit under this  
33 section.

34 4. A tax credit certificate issued under this section shall  
35 not be transferred to any other person.

1 5. The department of inspections, appeals, and licensing,  
2 in consultation with the department of revenue, shall adopt  
3 rules pursuant to chapter 17A to administer this section.

4 6. For purposes of this section, "*direct care professional*"  
5 means a person, regardless of job title, who provides  
6 supportive services and care to people who are aging, or  
7 experiencing illness or disability, and includes but is  
8 not limited to personal and home care aides, nursing aides,  
9 orderlies and attendants, and home health aides.

10 Sec. \_\_\_\_ . NEW SECTION. 135E.2 Iowa supports direct care  
11 professionals retention tax credit.

12 1. A taxpayer may claim a direct care professional retention  
13 tax credit of two thousand dollars for the tax year beginning  
14 January 1, 2027, if the taxpayer includes all of the following  
15 with the taxpayer's tax return:

16 a. Documentation that the taxpayer worked at least one  
17 thousand five hundred hours in the immediately preceding tax  
18 year as a direct care professional.

19 b. Proof of employment as a direct care professional in Iowa  
20 at the time of filing the tax return.

21 c. A written acknowledgment that if the taxpayer does not  
22 continue to work at least one thousand five hundred hours  
23 per year in Iowa as a direct care professional for three  
24 consecutive years following the first day of the calendar year  
25 in which the credit is issued, the taxpayer is subject to a pro  
26 rata repayment of the tax credit.

27 2. For the tax year beginning January 1, 2030, a taxpayer  
28 may be eligible to claim a direct care professional retention  
29 tax credit every three calendar years if the taxpayer  
30 provides the documentation, proof, and written acknowledgment  
31 required under subsection 1 with the claim, and provides  
32 documentation that the taxpayer has complied fully with all of  
33 the requirements prescribed under subsection 1 for the most  
34 recently claimed prior tax credit under this section.

35 3. Any credit in excess of the tax liability is refundable.

1 In lieu of claiming a refund, the taxpayer may elect to have  
2 the overpayment shown on the taxpayer's final, completed return  
3 credited to the tax liability for the following tax year.

4 4. A tax credit certificate issued under this section shall  
5 not be transferred to any other person.

6 5. The department of inspections, appeals, and licensing,  
7 in consultation with the department of revenue, shall adopt  
8 rules pursuant to chapter 17A to administer this section.

9 6. For the purposes of this section, "*direct care*  
10 *professional*" means a person, regardless of job title, who  
11 provides supportive services and care to individuals who are  
12 aging, or experiencing illness or disability, and includes but  
13 is not limited to personal and home care aides, nursing aides,  
14 orderlies and attendants, and home health aides.

15 Sec. \_\_\_\_\_. NEW SECTION. 422.12R Iowa supports direct care  
16 professionals relocation tax credit.

17 The taxes imposed under this subchapter, less any credits  
18 allowed under section 422.12, shall be reduced by an Iowa  
19 supports direct care professionals relocation tax credit  
20 allowed under section 135E.1.

21 Sec. \_\_\_\_\_. NEW SECTION. 422.12S Iowa supports direct care  
22 professionals retention tax credit.

23 The taxes imposed under this subchapter, less any credits  
24 allowed under section 422.12, shall be reduced by an Iowa  
25 supports direct care professionals retention tax credit allowed  
26 under section 135E.2.

27 Sec. \_\_\_\_\_. APPLICABILITY. This division of this Act applies  
28 to tax years beginning on or after January 1, 2027.>

29 5. Title page, line 10, after <commission> by inserting  
30 <, regulating inspection requirements for nursing facilities,  
31 creating a tax incentive for long-term care professionals, and  
32 including applicability provisions>

33 6. By renumbering as necessary.

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R. JOHNSON of Polk