EIGHTY-FIFTH GENERAL ASSEMBLY
2014 REGULAR SESSION
DAILY

HOUSE CLIP SHEET

FEBRUARY 27, 2014

HOUSE FILE 2410

H-8037

Amend House File 2410 as follows:

1. Page 1, before line 1 by inserting:

<Section 1. Section 335.15, subsection 2, Code 2014, is amended to read as follows:

2. To hear and decide special exceptions to the terms of the ordinance upon which such board is required to pass under such ordinance, unless procedures to hear and decide special exceptions are otherwise provided by ordinance.>

2. Title page, line 1, by striking <city> and inserting <local>

3. By renumbering as necessary.

By PETTENGILL of Benton

H-8037 FILED FEBRUARY 26, 2014

HOUSE FILE 2094

H-8042

Amend House File 2094 as follows:

1. By striking everything after the enacting clause and inserting:

<Section 1. Section 614.1, subsection 11, Code 2014, is amended to read as follows:

11. Improvements to real property.

a. Residential construction. In addition to limitations contained elsewhere in this section, an action arising out of the unsafe or defective condition of an improvement to ~~real property~~ residential construction based on tort and implied warranty and for contribution and indemnity, and founded on injury to property, real or personal, or injury to the person or wrongful death, shall not be brought more than fifteen years after the date on which occurred the act or omission of the defendant alleged in the action to have been the cause of the injury or death. However, this subsection does not bar an action against a person solely in the person's capacity as an owner, occupant, or operator of an improvement to real property.

b. Nonresidential construction. In addition to limitations contained elsewhere in this section, an action arising out of the unsafe or defective condition of an improvement to nonresidential construction based on tort and implied warranty and for contribution and indemnity, and founded on injury to property, real or personal, or injury to the person or wrongful death, shall not be brought more than ten years after the date on which occurred the act or omission of the defendant alleged in the action to have been the cause of the injury or death. However, this subsection does not bar an action against a person solely in the person's capacity as an owner, occupant, or operator of an improvement to real property.

Sec. 2. Section 614.13A, Code 2014, is amended to read as follows:

614.13A Definitions.

As used in this chapter, unless the context otherwise requires~~,~~:

1. ~~"book"~~ "Book", "list", "record", or "schedule" kept by a county auditor, assessor, treasurer, recorder, sheriff, or other county officer means the county system as defined in section 445.1.

2. "Nonresidential construction" means all other construction that is not residential construction as defined in subsection 3.

3. "Residential construction" means the same as defined in section 572.1, subsection 10.

Sec. 3. APPLICABILITY. This Act does not apply to residential and nonresidential construction projects in

existence prior to the effective date of this Act.>
2. Title page, by striking lines 1 through 3 and inserting <An Act relating to statute of repose periods for improvements to real property involving residential and nonresidential construction and including applicability provisions.>

By KAUFMANN of Cedar
RIDING of Polk
JACOBY of Johnson
HEDDENS of Story
RUFF of Clayton
LYKAM of Scott
MUHLBAUER of Crawford
COHOON of Des Moines

H-8042 FILED FEBRUARY 26, 2014

HOUSE FILE 2381

H-8043

Amend House File 2381 as follows:
1. By striking everything after the enacting clause and inserting:
<Section 1. Section 724.1, subsection 8, Code 2014, is amended to read as follows:
8. Any mechanical device specifically constructed and designed so that when attached to a firearm silences, muffles, or suppresses the sound when fired. However, this subsection does not apply to a mechanical device possessed and used by a person ~~solely~~ for the purpose of ~~shooting a deer pursuant to an approved city special deer population control plan~~ hunting if the person has a valid federal permit to possess and use the mechanical device.>

By WESSEL-KROESCHELL of Story

H-8043 FILED FEBRUARY 26, 2014

HOUSE FILE 2404

H-8038

Amend House File 2404 as follows:
1. Page 25, by striking lines 16 through 23.
2. By striking page 25, line 30, through page 26, line 4.
3. By striking page 68, line 1, through page 71, line 10.
4. Page 72, by striking line 32 and inserting <~~electronic document of title~~ "electronic document of title" means a document>
5. Page 72, by striking lines 34 and 35 and inserting <in an electronic medium. A ~~tangible document of title~~ "tangible document of title" means a document of title evidenced by a record>
6. By renumbering as necessary.

COMMITTEE ON JUDICIARY
BALTIMORE of Boone, Chairperson

H-8038 FILED FEBRUARY 26, 2014

HOUSE FILE 2408

H-8041

1 Amend House File 2408 as follows:
2 1. Page 1, by striking lines 6 through 9 and
3 inserting <notice must be given at least forty-eight
4 hours prior to the commencement of the excavation,>
5 2. Page 3, by striking lines 4 and 5 and inserting
6 <and excavation operations can begin, provided
7 the excavator uses due care to avoid damaging the
8 underground facilities.>

By WATTS of Dallas

H-8041 FILED FEBRUARY 26, 2014

HOUSE FILE 2409

H-8040

1 Amend House File 2409 as follows:
2 1. Page 2, after line 33 by inserting:
3 <Sec. ___. NEW SECTION. 279.70 Display of motto.
4 The board of directors of each school district may
5 cause to be displayed the motto "in God we trust",
6 which is declared in federal law, 36 U.S.C. {302, to
7 be the national motto of the United States, in every
8 school building in the school district in a manner
9 which may include but not be limited to the prominent
10 display of a wall plaque or artwork that results from
11 a student contest.>
12 2. Title page, line 2, by striking <policies> and
13 inserting <policies, school displays,>
14 3. By renumbering as necessary.

By ALONS of Sioux
FRY of Clarke
SHEETS of Appanoose
FISHER of Tama
SHAW of Pocahontas
SALMON of Black Hawk
GASSMAN of Winnebago
SCHULTZ of Crawford
ROGERS of Black Hawk
WATTS of Dallas
HEARTSILL of Marion

H-8040 FILED FEBRUARY 26, 2014

HOUSE FILE 2423

H-8039

1 Amend House File 2423 as follows:
2 1. By striking page 12, line 17, through page 15,
3 line 4.
4 2. Page 15, line 11, after <fails to> by inserting
5 <obtain or>
6 3. Page 16, line 20, by striking <and> and
7 inserting <who are the>
8 4. Page 21, by striking lines 15 through 24.
9 5. Page 44, after line 33 by inserting:
10 <Sec. ___. Section 508C.3, subsection 3, paragraph
11 o, subparagraph (1), Code 2014, is amended to read as
12 follows:
13 (1) Dividends ~~of~~ or experience rating credits.>
14 6. Page 74, line 23, by striking <~~C.F.R.~~> and
15 inserting <C.F.R.>
16 7. By renumbering as necessary.

COMMITTEE ON JUDICIARY
BALTIMORE of Boone, Chairperson

H-8039 FILED FEBRUARY 26, 2014

Fiscal Note

Fiscal Services Division

H-8033 – School Finance, Shared Operational Functions (LSB 5731.H8033)
Analyst: Shawn Snyder (Phone: (515) 281-7799) (shawn.snyder@legis.iowa.gov)
Fiscal Note Version – Amendment **H-8033** to **HF 2271**

Description

Amendment **H-8033** to **HF 2271** modifies the current shared operational functions supplementary weighting provision to change the weighting structure to provide funding on a per function basis and caps the level of totaling weighting at 21.0 per district. Additionally, the amendment requires the AEAs to receive a minimum of $30,000 for sharing functions.

This Bill and Amendment provide that school districts and AEAs may share:

- Superintendent management functions at a weighting factor of 8.0.
- Business management, human resources, transportation, and operation and maintenance functions at a weighting factor of 5.0 per function.
- Curriculum director and guidance counselor functions at a weighting factor of 3.0 per function.

Background

The shared operational functions provision was originally enacted in 2007 and implemented in FY 2008 through FY 2014. This provision provided supplementary weighting for superintendent management, business management, human resources, transportation, or operation and maintenance, and phased-out funding over a five-year period. During the 2013 Legislative Session, **HF 472** was enacted and created a new provision for shared operational functions, including an expansion of the eligible functions.

Based on the increased interest by school districts in the new provision and potential fiscal impact, the Department of Education established administrative rules that required district staffing levels for the specific shared function to remain at or below the staffing levels in the baseline year (designated as FY 2013 by the Department) for a district to be eligible to receive the supplementary weighing. The Administrative Rules Committee placed a session delay on the rules. However, the supplementary weighing for shared operational functions data was collected by the Department of Education based on the proposed rules. Based on this data, the current level of supplementary weighting included in the FY 2015 school aid estimate totals 4,345.19. Additionally, the current FY 2015 school aid estimate includes $27.8 million for this provision, including $24.4 million in State aid.

Assumptions

Assumptions include:

- Changes in the provision will be implemented for FY 2015.
- Estimates are based on the Department of Education's Fall data collection and include functions that were not approved based on the Department's proposed rules.
- The amount of total weighting beginning in FY 2016 through FY 2020 is unknown, but will be at least at the FY 2015 level.
- The maximum level of weighting any district could generate totals 21.0 and the statewide funding level could total $46.5 million if all districts are at the maximum weighting level

(including $40.8 million in State aid). The maximum funding level may increase with enactment of the State percent of growth in future fiscal years.

- In addition to impacting supplementary weighting provisions for school districts, the AEAs will have the shared operational functions supplementary weighting provision modified. Based on the new provision, funding generated from the shared operational functions provision will decrease from $200,000 to $30,000 for participating AEAs.
- The FY 2015 funding level changes resulting from this Amendment will be compared to the current estimate included in the FY 2015 school aid estimate.

Fiscal Impact

Based on this Bill, as amended by **H-8033**, the FY 2015 supplementary weighting will generate an estimated total of $12.4 million including $10.9 million in State aid and $1.5 million in local property taxes. This will be a reduction in the total of $15.4 million, including $13.5 million in State aid and $1.9 million in property taxes compared to the current FY 2015 school aid estimate.

The estimated impact in FY 2016 through FY 2020 is unknown, but will be at least at the level of FY 2015. Additionally, the maximum capacity funding level beginning in FY 2016 will be approximately $46.5 million, including $40.8 million in State aid and $5.7 million in local property taxes.

Additionally, compared to current estimates for FY 2015, the estimated FY 2015 funding for AEAs will decrease by a total of $510,000, including a reduction of $403,000 in State aid and a reduction of $107,000 in local property taxes.

Sources

Iowa Department of Education
Iowa Department of Management, School Aid file
LSA analysis and calculations

/s/ Holly M. Lyons

February 26, 2014

The fiscal note for this bill was prepared pursuant to **Joint Rule 17** and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

Fiscal Note

Fiscal Services Division

HF 2076 – Emergency Medical Services and Firefighter Tax Credit (LSB 5552YH)
Analyst: Jeff Robinson (Phone: (515) 281-4614) (jeff.robinson@legis.iowa.gov)
Fiscal Note Version – New

Description

House File 2076 increases the Firefighter and Emergency Medical Services (EMS) Tax Credit from the existing maximum of $50 to $500. The change is retroactive to tax year 2014.

Background

The existing EMS and Firefighter Tax Credit was created in SF 2322 (Volunteer Firefighter and EMS Tax Credit Act of 2012). The credit was first available for tax year 2013.

Assumptions

- Since the tax credit was not available until tax year 2013, taxpayer usage numbers are not yet available. Therefore, usage and tax credit redemption numbers from the originating 2012 legislation are used. That estimate assumed 21,000 volunteer firefighter and EMS personnel would qualify for the credit.
- To estimate the projected impact of a nonrefundable $500 tax credit, the Department of Revenue utilized their individual income tax micro-simulation model. The credit was randomly assigned to 21,000 tax returns, so the results could be adjusted for tax returns that do not have the full $500 in income tax liability.
- Nonrefundable income tax credits impact the calculation of the local option income surtax for schools. Statewide, that surtax equals 3.5% of the revenue amount raised by the State individual income tax.

Fiscal Impact

The increased Firefighter and EMS Tax Credit proposed in **HF 2076** is estimated to reduce net General Fund revenue by $8.0 million per year, beginning in FY 2015.

As a nonrefundable tax credit, the credit will also have an impact on the revenue generated by the local option income surtax for schools. The tax credit increase is estimated to decrease the annual statewide surtax yield by $280,000, beginning in FY 2015.

Source

Department of Revenue

/s/ Holly M. Lyons

February 26, 2014

The fiscal note for this bill was prepared pursuant to **Joint Rule 17** and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.