

**EIGHTY-FIFTH GENERAL ASSEMBLY  
2014 REGULAR SESSION  
DAILY  
HOUSE CLIP SHEET**

MARCH 21, 2014

HOUSE FILE 2361

H-8139

1 Amend House File 2361 as follows:

2 1. Page 26, after line 22 by inserting:

3 <DIVISION

4 DONATED VEHICLES -- REGISTRATION

5 Sec. \_\_\_\_ . NEW SECTION. 321.118 Donated vehicles.

6 The annual registration fee is ten dollars for a  
7 motor vehicle transferred to a community action agency,  
8 as defined in section 216A.91, or to a nonprofit entity  
9 which is exempt from federal income taxation pursuant  
10 to section 501(c)(3) of the Internal Revenue Code, in  
11 a transaction in which no consideration is given, to  
12 be reconditioned for donation to a needy individual  
13 served by the community action agency or nonprofit  
14 entity. Registration under this section allows the  
15 vehicle to be driven only for purposes of restoration,  
16 maintenance, and repair and to demonstrate the motor  
17 vehicle to the eventual donee. The department shall  
18 waive the certificate of title fee and surcharge  
19 required under sections 321.20, 321.23, 321.46, and  
20 321.52A for a motor vehicle registered under this  
21 section.

22 Sec. \_\_\_\_ . DONATED VEHICLE REGISTRATION PILOT  
23 PROJECT.

24 1. The department of transportation shall conduct a  
25 pilot project beginning July 1, 2014, to implement the  
26 provisions of this division of this Act on a limited  
27 basis. The pilot project shall involve a community  
28 action agency, as defined in section 216A.91, operating  
29 in Woodbury county that, pursuant to the pilot project,  
30 will accept donated motor vehicles to be reconditioned  
31 for donation to needy individuals, and a nonprofit  
32 entity in Sioux county which is exempt from federal  
33 income taxation pursuant to section 501(c)(3) of the  
34 Internal Revenue Code and which, on the effective date  
35 of this section, operates a vehicle donation program  
36 that involves accepting donated motor vehicles to be  
37 reconditioned for donation to needy individuals.

38 2. Notwithstanding any other provision, the annual  
39 registration fee for a motor vehicle donated to a  
40 community action agency or nonprofit entity under the  
41 pilot project and registered by the community action  
42 agency or nonprofit entity shall be ten dollars. The  
43 registration shall allow the vehicle to be driven only  
44 for purposes of restoration, maintenance, and repair  
45 and to demonstrate the motor vehicle to the eventual  
46 donee. The department shall waive the certificate of  
47 title fee and surcharge for a vehicle being registered  
48 under the project.

49 3. When a motor vehicle is transferred by the  
50 community action agency or nonprofit entity to a needy

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1 individual, the transferee shall be responsible for  
2 all applicable fees and surcharges associated with the  
3 registration and titling of the vehicle in the name of  
4 the transferee.

5 4. The department shall report to the general  
6 assembly by December 31 of each year through 2016  
7 concerning the pilot project. The report shall include  
8 but not be limited to the number of donated motor  
9 vehicles registered through the pilot project and the  
10 department's findings and recommendations concerning  
11 the project.

12 Sec. \_\_\_\_ . EFFECTIVE DATE. The following provision  
13 of this division of this Act takes effect July 1, 2017:

14 1. The section of this division of this Act  
15 enacting section 321.118.>

16 2. By renumbering as necessary.

**By** ALONS of Sioux  
HALL of Woodbury

HOUSE FILE 2422

H-8138

1 Amend House File 2422 as follows:

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

4 <Section 1. Section 144A.7, subsection 1, paragraph  
5 a, Code 2014, is amended to read as follows:

6 a. The attorney in fact designated to make  
7 treatment decisions for the patient should such person  
8 be diagnosed as suffering from a terminal condition, if  
9 the designation is in writing and complies with chapter  
10 144B ~~or section 633B.1.~~

11 Sec. 2. Section 231E.3, subsection 15, Code 2014,  
12 is amended to read as follows:

13 15. "Power of attorney" means a durable power of  
14 attorney for health care as defined in section 144B.1  
15 or a power of attorney ~~that becomes effective upon the~~  
16 ~~disability of the principal as described in section~~  
17 633B.1 executed pursuant to chapter 633B.

18 Sec. 3. NEW SECTION. 633B.101 Title.

19 This chapter shall be known and may be cited as the  
20 "Iowa Uniform Power of Attorney Act".

21 Sec. 4. NEW SECTION. 633B.102 Definitions.

22 1. "Agent" means a person granted authority to act  
23 for a principal under a power of attorney, whether  
24 denominated an agent, attorney in fact, or otherwise.  
25 The term includes an original agent, coagent, successor  
26 agent, and a person to which an agent's authority is  
27 delegated.

28 2. "Conservator" or "conservatorship" means a  
29 conservator appointed or conservatorship established  
30 pursuant to sections 633.570 and 633.572 or a similar  
31 provision of the laws of another state.

32 3. "Durable", with respect to a power of attorney,  
33 means not terminated by the principal's incapacity.

34 4. "Electronic" means relating to technology having  
35 electrical, digital, magnetic, wireless, optical,  
36 electromagnetic, or similar capabilities.

37 5. "Good faith" means honesty in fact.

38 6. "Guardian" or "guardianship" means a guardian  
39 appointed or a guardianship established pursuant to  
40 sections 633.556 and 633.560 or a similar provision of  
41 the laws of another state.

42 7. "Incapacity" means the inability of an  
43 individual to manage property or business affairs  
44 because the individual is any of the following:

45 a. An individual whose decision-making capacity  
46 is so impaired that the individual is unable to  
47 make, communicate, or carry out important decisions  
48 concerning the individual's financial affairs.

49 b. Missing.

50 c. Detained, including but not limited to an

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1 individual incarcerated in a penal system.

2 d. Outside the United States and unable to return.

3 8. "Person" means an individual, corporation,  
4 business trust, estate, trust, partnership, limited  
5 liability company, association, joint venture, public  
6 corporation, government or governmental subdivision,  
7 agency, or instrumentality, or any other legal or  
8 commercial entity.

9 9. "Power of attorney" means a writing or other  
10 record that grants authority to an agent to act in the  
11 place of the principal, whether or not the term "power  
12 of attorney" is used.

13 10. "Presently exercisable general power of  
14 appointment", with respect to property or a property  
15 interest subject to a power of appointment, means  
16 power exercisable at the time in question to vest  
17 absolute ownership in the principal individually, the  
18 principal's estate, the principal's creditors, or the  
19 creditors of the principal's estate. The term includes  
20 a power of appointment not exercisable until the  
21 occurrence of a specified event, the satisfaction of an  
22 ascertainable standard, or the passage of a specified  
23 period of time only after the occurrence of the  
24 specified event, the satisfaction of the ascertainable  
25 standard, or the passage of the specified period of  
26 time. The term does not include a power exercisable in  
27 a fiduciary capacity or only by will.

28 11. "Principal" means an individual who grants  
29 authority to an agent in a power of attorney.

30 12. "Property" means anything that may be the  
31 subject of ownership, whether real or personal, or  
32 legal or equitable, or any interest or right therein.

33 13. "Record" means information that is inscribed on  
34 a tangible medium or that is stored in an electronic or  
35 other medium and is retrievable in perceivable form.

36 14. "Sign" means, with present intent to  
37 authenticate or adopt a record, to do any of the  
38 following:

39 a. Execute or adopt a tangible symbol.

40 b. Attach to or logically associate with the record  
41 an electronic sound, symbol, or process.

42 15. "State" means a state of the United States, the  
43 District of Columbia, Puerto Rico, the United States  
44 Virgin Islands, or any territory or insular possession  
45 subject to the jurisdiction of the United States.

46 16. "Stocks and bonds" means stocks, bonds, mutual  
47 funds, and all other types of securities and financial  
48 instruments, whether held directly, indirectly, or in  
49 any other manner. The term does not include commodity  
50 futures contracts and call or put options on stocks or

1 stock indexes.

2 Sec. 5. NEW SECTION. 633B.103 Applicability.

3 This chapter applies to all powers of attorney  
4 except for the following:

5 1. A power to the extent it is coupled with an  
6 interest of the agent in the subject of the power,  
7 including but not limited to a power given to or for  
8 the benefit of a creditor in connection with a credit  
9 transaction.

10 2. A power to make health care decisions.

11 3. A proxy or other delegation to exercise voting  
12 rights or management rights with respect to an entity.

13 4. A power created on a form prescribed by a  
14 government or governmental subdivision, agency, or  
15 instrumentality for a governmental purpose.

16 Sec. 6. NEW SECTION. 633B.104 Durability of power  
17 of attorney.

18 A power of attorney created under this chapter  
19 is durable unless the power of attorney expressly  
20 provides that it is terminated by the incapacity of the  
21 principal.

22 Sec. 7. NEW SECTION. 633B.105 Execution.

23 A power of attorney must be signed by the principal  
24 or in the principal's conscious presence by another  
25 individual, other than any prospective agent, directed  
26 by the principal to sign the principal's name on  
27 the power of attorney. A power of attorney must be  
28 acknowledged before a notary public or other individual  
29 authorized by law to take acknowledgments. An agent  
30 named in the power of attorney shall not notarize the  
31 principal's signature. An acknowledged signature on a  
32 power of attorney is presumed to be genuine.

33 Sec. 8. NEW SECTION. 633B.106 Validity.

34 1. A power of attorney executed in this state on or  
35 after July 1, 2014, is valid if the execution of the  
36 power of attorney complies with section 633B.105.

37 2. A power of attorney executed in this state  
38 before July 1, 2014, is valid if the execution of the  
39 power of attorney complied with the law of this state  
40 as it existed at the time of execution.

41 3. A power of attorney executed other than in this  
42 state is valid in this state if, when the power of  
43 attorney was executed, the execution complied with any  
44 of the following:

45 a. The law of the jurisdiction that determines the  
46 meaning and effect of the power of attorney pursuant  
47 to section 633B.107.

48 b. The requirements for a military power of  
49 attorney pursuant to 10 U.S.C. {1044b, as amended.

50 4. Except as otherwise provided by law, a photocopy

1 or electronically transmitted copy of an original power  
2 of attorney has the same effect as the original.

3 Sec. 9. NEW SECTION. 633B.107 Meaning and effect.

4 The meaning and effect of a power of attorney is  
5 determined by the law of the jurisdiction indicated  
6 in the power of attorney and, in the absence of  
7 an indication of jurisdiction, by the law of the  
8 jurisdiction in which the power of attorney was  
9 executed.

10 Sec. 10. NEW SECTION. 633B.108 Nomination  
11 of conservator or guardian ---- relation of agent to  
12 court-appointed fiduciary.

13 1. Under a power of attorney, a principal may  
14 nominate a conservator of the principal's estate or  
15 guardian of the principal's person for consideration  
16 by the court if proceedings for the principal's  
17 estate or person are begun after the principal  
18 executes the power of attorney. Except for good cause  
19 shown or disqualification, the court shall make its  
20 appointment in accordance with the principal's most  
21 recent nomination. This section does not prohibit an  
22 individual from executing a petition for the voluntary  
23 appointment of a guardian or conservator on a standby  
24 basis pursuant to sections 633.560 and 633.591.

25 2. If, after a principal executes a power of  
26 attorney, a court appoints a conservator of the  
27 principal's estate or other fiduciary charged with  
28 the management of some or all of the principal's  
29 property, the power of attorney is suspended unless  
30 the power of attorney provides otherwise or unless the  
31 court appointing the conservator decides the power of  
32 attorney should continue. If the power of attorney  
33 continues, the agent is accountable to the fiduciary as  
34 well as to the principal. The power of attorney shall  
35 be reinstated upon termination of the conservatorship  
36 as a result of the principal regaining capacity.

37 Sec. 11. NEW SECTION. 633B.109 When power of  
38 attorney effective.

39 1. A power of attorney is effective when executed  
40 unless the principal provides in the power of attorney  
41 that it becomes effective at a future date or upon the  
42 occurrence of a future event or contingency.

43 2. If a power of attorney becomes effective upon  
44 the occurrence of a future event or contingency, the  
45 principal, in the power of attorney, may authorize one  
46 or more persons to determine in a writing or other  
47 record that the event or contingency has occurred.

48 3. If a power of attorney becomes effective upon  
49 the principal's incapacity and the principal has not  
50 authorized a person to determine whether the principal

1 is incapacitated or the person authorized is unable  
2 or unwilling to make the determination, the power of  
3 attorney becomes effective upon a determination in a  
4 writing or other record by the occurrence of any of the  
5 following:

6 a. A licensed physician or licensed psychologist  
7 determines that the principal is incapacitated.

8 b. A licensed attorney at law, a judge, or an  
9 appropriate governmental official determines that the  
10 principal is incapacitated.

11 4. A person authorized by the principal in the  
12 power of attorney to determine that the principal is  
13 incapacitated may act as the principal's personal  
14 representative pursuant to the federal Health Insurance  
15 Portability and Accountability Act of 1996, Pub. L. No.  
16 104-191, including amendments thereto and regulations  
17 promulgated thereunder, to obtain access to the  
18 principal's health care information and to communicate  
19 with the principal's health care provider.

20 Sec. 12. NEW SECTION. 633B.110 Termination ----  
21 power of attorney or agent authority.

22 1. A power of attorney terminates when any of the  
23 following occur:

24 a. The principal dies.

25 b. The principal becomes incapacitated, if the  
26 power of attorney is not durable.

27 c. The principal revokes the power of attorney.

28 d. The power of attorney provides that it  
29 terminates.

30 e. The purpose of the power of attorney is  
31 accomplished.

32 f. The principal revokes the agent's authority  
33 or the agent dies, becomes incapacitated, or resigns,  
34 and the power of attorney does not provide for another  
35 agent to act under the power of attorney.

36 2. An agent's authority terminates when any of the  
37 following occur:

38 a. The principal revokes the authority.

39 b. The agent dies, becomes incapacitated, or  
40 resigns.

41 c. An action is filed for the dissolution or  
42 annulment of the agent's marriage to the principal  
43 or for their legal separation, unless the power of  
44 attorney otherwise provides.

45 d. The power of attorney terminates.

46 3. Unless the power of attorney otherwise  
47 provides, an agent's authority is exercisable until  
48 the agent's authority terminates under subsection 2,  
49 notwithstanding a lapse of time since the execution of  
50 the power of attorney.

1 4. Termination of a power of attorney or an agent's  
2 authority under this section is not effective as to the  
3 agent or another person that, without actual knowledge  
4 of the termination, acts in good faith under the power  
5 of attorney. An act so performed, unless otherwise  
6 invalid or unenforceable, binds the principal and the  
7 principal's successors in interest.

8 5. Incapacity of the principal of a power of  
9 attorney that is not durable does not revoke or  
10 terminate the power of attorney as to an agent or  
11 other person that, without actual knowledge of the  
12 incapacity, acts in good faith under the power of  
13 attorney. An act so performed, unless otherwise  
14 invalid or unenforceable, binds the principal and the  
15 principal's successors in interest.

16 6. Except as provided in section 633B.103, the  
17 execution of a general or plenary power of attorney  
18 revokes all general or plenary powers of attorney  
19 previously executed in this state by the principal,  
20 but does not revoke a power of attorney limited to a  
21 specific and identifiable action or transaction, which  
22 action or transaction is still capable of performance  
23 but has not yet been fully accomplished by the agent.

24 Sec. 13. NEW SECTION. 633B.111 Coagents and  
25 successor agents.

26 1. A principal may designate two or more persons  
27 to act as coagents. Unless the power of attorney  
28 otherwise provides, all of the following apply to  
29 actions of coagents:

30 a. A power held by coagents shall be exercised by  
31 majority action.

32 b. If impasse occurs due to the failure to reach  
33 a majority decision, any agent may petition the court  
34 to decide the issue, or a majority of the agents may  
35 consent to an alternative form of dispute resolution.

36 c. If one or more agents resigns or becomes unable  
37 to act, the remaining coagents may act.

38 d. If a coagent is unavailable to perform duties  
39 because of absence, illness, or other temporary  
40 inability to perform, the remaining agents may exercise  
41 their authority as if they were the only agents.

42 2. A principal may designate one or more successor  
43 agents to act if an agent resigns, dies, becomes  
44 incapacitated, is not qualified to serve, or declines  
45 to serve. A principal may grant authority to designate  
46 one or more successor agents to an agent or other  
47 person designated by name, office, or function. Unless  
48 the power of attorney otherwise provides, a successor  
49 agent:

50 a. Has the same authority as that granted to the

1 original agent.

2 b. Shall not act until all predecessor agents have  
3 resigned, died, become incapacitated, are no longer  
4 qualified to serve, or have declined to serve.

5 3. Except as otherwise provided in the power of  
6 attorney and subsection 4, an agent that does not  
7 participate in or conceal a breach of fiduciary duty  
8 committed by another agent, including a predecessor  
9 agent, is not liable for the actions of the other  
10 agent.

11 4. An agent with actual knowledge of a breach or  
12 imminent breach of fiduciary duty by another agent  
13 shall notify the principal and, if the principal is  
14 incapacitated, take any action reasonably appropriate  
15 in the circumstances to safeguard the principal's best  
16 interest. An agent that fails to notify the principal  
17 or take action as required by this subsection is liable  
18 for the reasonably foreseeable damages that could have  
19 been avoided if the agent had notified the principal  
20 or taken such action.

21 Sec. 14. NEW SECTION. 633B.112 Reimbursement and  
22 compensation of agent.

23 Unless the power of attorney otherwise provides, an  
24 agent who is an individual is entitled to reimbursement  
25 of expenses reasonably incurred on behalf of the  
26 principal but not to compensation. If a power of  
27 attorney does provide for compensation or if the agent  
28 is a bank or trust company authorized to administer  
29 trusts in Iowa, the compensation must be reasonable  
30 under the circumstances.

31 Sec. 15. NEW SECTION. 633B.113 Agent's acceptance.

32 Except as otherwise provided in the power of  
33 attorney, a person accepts appointment as an agent  
34 under a power of attorney by exercising authority or  
35 performing duties as an agent or by any other assertion  
36 or conduct indicating acceptance.

37 Sec. 16. NEW SECTION. 633B.114 Agent's duties.

38 1. Notwithstanding provisions in the power of  
39 attorney, an agent that has accepted appointment shall  
40 act in conformity with all of the following:

41 a. In accordance with the principal's reasonable  
42 expectations to the extent actually known by the agent  
43 and otherwise in the principal's best interest.

44 b. In good faith.

45 c. Only within the scope of authority granted in  
46 the power of attorney.

47 2. Except as otherwise provided in the power of  
48 attorney, an agent that has accepted appointment shall  
49 do all of the following:

50 a. Act loyally for the principal's benefit.

1 b. Act so as not to create a conflict of interest  
2 that impairs the agent's ability to act impartially in  
3 the principal's best interest.

4 c. Act with the care, competence, and diligence  
5 ordinarily exercised by agents in similar  
6 circumstances.

7 d. Keep a record of all receipts, disbursements,  
8 and transactions made on behalf of the principal.

9 e. Cooperate with a person that has authority to  
10 make health care decisions for the principal to carry  
11 out the principal's reasonable expectations to the  
12 extent actually known by the agent and, otherwise, act  
13 in the principal's best interest.

14 f. Attempt to preserve the principal's estate  
15 plan, to the extent actually known by the agent, if  
16 preserving the plan is consistent with the principal's  
17 best interest based upon all relevant factors,  
18 including all of the following:

19 (1) The value and nature of the principal's  
20 property.

21 (2) The principal's foreseeable obligations and  
22 need for maintenance.

23 (3) Minimization of the principal's  
24 taxes, including income, estate, inheritance,  
25 generation-skipping transfer, and gift taxes.

26 (4) The principal's eligibility for a benefit, a  
27 program, or assistance under a statute or regulation  
28 or contract.

29 3. An agent that acts in good faith is not liable  
30 to any beneficiary under the principal's estate plan  
31 for failure to preserve the plan.

32 4. An agent that acts with care, competence, and  
33 diligence for the best interest of the principal is not  
34 liable solely because the agent also benefits from the  
35 act or has an individual or conflicting interest in  
36 relation to the property or affairs of the principal.

37 5. If an agent is selected by the principal because  
38 of special skills or expertise possessed by the agent  
39 or in reliance on the agent's representation that the  
40 agent has special skills or expertise, the special  
41 skills or expertise shall be considered in determining  
42 whether the agent has acted with care, competence, and  
43 diligence under the circumstances.

44 6. Absent a breach of duty to the principal, an  
45 agent is not liable if the value of the principal's  
46 property declines.

47 7. An agent that exercises authority to delegate to  
48 another person the authority granted by the principal  
49 or that engages another person on behalf of the  
50 principal is not liable for an act, error of judgment,

1 or default of that person if the agent exercises care,  
2 competence, and diligence in selecting and monitoring  
3 the person.

4 8. Except as otherwise provided in the power  
5 of attorney, an agent is not required to disclose  
6 receipts, disbursements, or transactions conducted on  
7 behalf of the principal unless ordered by a court or  
8 requested by the principal, a guardian, a conservator,  
9 another fiduciary acting for the principal, a  
10 governmental agency having authority to protect  
11 the welfare of the principal, or, upon the death of  
12 the principal, by the personal representative or a  
13 successor in interest of the principal's estate. If an  
14 agent receives a request to disclose such information,  
15 the agent shall comply with the request within thirty  
16 days of the request or provide a writing or other  
17 record substantiating why additional time is necessary.  
18 Such additional time shall not exceed thirty days.

19 Sec. 17. NEW SECTION. 633B.115 Exoneration of  
20 agent.

21 A provision in a power of attorney relieving an  
22 agent of liability for breach of duty is binding on the  
23 principal and the principal's successors in interest  
24 except to the extent the provision does any of the  
25 following:

26 1. Relieves the agent of liability for a breach of  
27 duty committed dishonestly, with an improper motive, or  
28 with reckless indifference to the purposes of the power  
29 of attorney or the best interest of the principal.

30 2. Was included in the power of attorney as a  
31 result of an abuse of a confidential or fiduciary  
32 relationship with the principal.

33 Sec. 18. NEW SECTION. 633B.116 Judicial relief.

34 1. The following persons may petition a court to  
35 construe a power of attorney or to review an agent's  
36 conduct:

37 a. The principal or the agent.

38 b. A guardian, conservator, or other fiduciary  
39 acting for the principal.

40 c. A person authorized to make health care  
41 decisions for the principal.

42 d. The principal's spouse, parent, or descendant or  
43 an individual who would qualify as a presumptive heir  
44 of the principal.

45 e. A person named as a beneficiary to receive  
46 any property, benefit, or contractual right upon  
47 the principal's death or as a beneficiary of a trust  
48 created by or for the principal that has a financial  
49 interest in the principal's estate.

50 f. A governmental agency having regulatory

1 authority to protect the welfare of the principal.  
2 g. The principal's caregiver or another person that  
3 demonstrates sufficient interest in the principal's  
4 welfare.

5 h. A person asked to accept the power of attorney.

6 i. A person designated by the principal in the  
7 power of attorney.

8 2. Upon motion to dismiss by the principal, the  
9 court shall dismiss a petition filed under this section  
10 unless the court finds that the principal lacks the  
11 capacity to revoke the agent's authority or the power  
12 of attorney.

13 3. The costs of an action under this section shall  
14 be assessed against the principal or the principal's  
15 estate unless the court determines such costs and fees  
16 should be assessed against the petitioner or the agent  
17 for good cause shown.

18 Sec. 19. NEW SECTION. 633B.117 Agent's liability.

19 An agent that violates this chapter is liable to the  
20 principal or the principal's successors in interest for  
21 the amount required to do both of the following:

22 1. Restore the value of the principal's property to  
23 what it would have been had the violation not occurred.

24 2. Reimburse the principal or the principal's  
25 successors in interest for attorney fees and costs paid  
26 on the agent's behalf.

27 Sec. 20. NEW SECTION. 633B.118 Agent's resignation  
28 ---- notice.

29 Unless the power of attorney provides for a  
30 different method for an agent's resignation, an agent  
31 may resign by giving notice to the principal and,  
32 if the principal is incapacitated, to any of the  
33 following:

34 1. The conservator or guardian, if a conservator or  
35 guardian has been appointed for the principal, and any  
36 coagent or successor agent.

37 2. If there is no conservator, guardian, or coagent  
38 or successor agent, the agent may give notice to any  
39 of the following:

40 a. The principal's caregiver.

41 b. Any other person reasonably believed by the  
42 agent to have sufficient interest in the principal's  
43 welfare.

44 c. A governmental agency having regulatory  
45 authority to protect the welfare of the principal.

46 Sec. 21. NEW SECTION. 633B.119 Acknowledged power  
47 of attorney ---- acceptance and reliance.

48 1. For purposes of this section and section  
49 633B.120, "acknowledged" means purportedly verified  
50 before a notary public or other individual authorized

1 by law to take acknowledgments.

2 2. A person that in good faith accepts an  
3 acknowledged power of attorney without actual knowledge  
4 that the signature is not genuine may rely upon the  
5 presumption under section 633B.105 that the signature  
6 is genuine.

7 3. A person that in good faith accepts an  
8 acknowledged power of attorney without actual knowledge  
9 that the power of attorney is void, invalid, or  
10 terminated, that the purported agent's authority  
11 is void, invalid, or terminated, or that the agent  
12 is exceeding or improperly exercising the agent's  
13 authority may rely upon the power of attorney as if the  
14 power of attorney were genuine, valid, and still in  
15 effect, the agent's authority were genuine, valid, and  
16 still in effect, and the agent had not exceeded and had  
17 not improperly exercised the authority.

18 4. A person that is asked to accept an acknowledged  
19 power of attorney may request, and rely upon, all of  
20 the following without further investigation:

21 a. An agent's certification under penalty of  
22 perjury of any factual matter concerning the principal,  
23 agent, or power of attorney in substantially the same  
24 form as set out in section 633B.302.

25 b. An English translation of the power of attorney  
26 if the power of attorney contains, in whole or in part,  
27 language other than English.

28 c. An opinion of agent's counsel as to any matter  
29 of law concerning the power of attorney if the person  
30 making the request provides the reason for the request  
31 in a writing or other record.

32 5. An English translation or an opinion of counsel  
33 requested under this section shall be provided at the  
34 principal's expense unless the request is made more  
35 than seven business days after the power of attorney is  
36 presented for acceptance.

37 6. For purposes of this section and section  
38 633B.120, a person who conducts activities through an  
39 employee is without actual knowledge of a fact relating  
40 to a power of attorney, a principal, or an agent if the  
41 employee conducting the transaction involving the power  
42 of attorney is without actual knowledge of the fact.

43 Sec. 22. NEW SECTION. 633B.120 Refusal to accept  
44 acknowledged power of attorney ---- liability.

45 1. Except as otherwise provided in subsection 2,  
46 all of the following shall apply to a person's actions  
47 regarding an acknowledged power of attorney:

48 a. A person shall either accept an acknowledged  
49 power of attorney or request a certification, a  
50 translation, or an opinion of counsel under section

1 633B.119, subsection 4, no later than seven business  
2 days after presentation of the power of attorney for  
3 acceptance.

4 b. If a person requests a certification, a  
5 translation, or an opinion of counsel under section  
6 633B.119, subsection 4, the person shall accept the  
7 power of attorney no later than five business days  
8 after receipt of the certification, translation, or  
9 opinion of counsel.

10 c. A person shall not require an additional or  
11 different form of power of attorney for authority  
12 granted in the power of attorney presented.

13 2. A person is not required to accept an  
14 acknowledged power of attorney if any of the following  
15 occur:

16 a. The person is not otherwise required to engage  
17 in a transaction with the principal in the same  
18 circumstances.

19 b. Engaging in a transaction with the agent or  
20 the principal in the same circumstances would be  
21 inconsistent with federal law.

22 c. The person has actual knowledge of the  
23 termination of the agent's authority or of the power of  
24 attorney before exercise of the power.

25 d. A request for a certification, a translation,  
26 or an opinion of counsel under section 633B.119,  
27 subsection 4, is refused.

28 e. The person in good faith believes that the  
29 power is not valid or that the agent does not have the  
30 authority to perform the act requested, whether or  
31 not a certification, a translation, or an opinion of  
32 counsel under section 633B.119, subsection 4, has been  
33 requested or provided.

34 f. The person makes, or has actual knowledge that  
35 another person has made, a report to the department  
36 of human services stating a good-faith belief that  
37 the principal may be subject to physical or financial  
38 abuse, neglect, exploitation, or abandonment by the  
39 agent or a person acting for or with the agent.

40 3. A person that refuses to accept an acknowledged  
41 power of attorney in violation of this section is  
42 subject to both of the following:

43 a. A court order mandating acceptance of the power  
44 of attorney.

45 b. Liability for damages sustained by the principal  
46 for reasonable attorney fees and costs incurred in any  
47 action or proceeding that confirms the validity of  
48 the power of attorney or mandates acceptance of the  
49 power of attorney, provided that any such action must  
50 be brought within one year of the initial request for

1 acceptance of the power of attorney.

2 Sec. 23. NEW SECTION. 633B.121 Principles of law  
3 and equity.

4 Unless displaced by a provision of this chapter, the  
5 principles of law and equity supplement this chapter.

6 Sec. 24. NEW SECTION. 633B.122 Laws applicable to  
7 financial institutions and entities.

8 This chapter does not supersede any other law  
9 applicable to financial institutions or other entities,  
10 and the other law controls if inconsistent with this  
11 chapter.

12 Sec. 25. NEW SECTION. 633B.123 Remedies under  
13 other law.

14 The remedies under this chapter are not exclusive  
15 and do not abrogate any right or remedy under the law  
16 of this state other than this chapter.

17 Sec. 26. NEW SECTION. 633B.201 Authority ----  
18 specific and general.

19 1. An agent under a power of attorney may do  
20 any of the following on behalf of the principal or  
21 with the principal's property only if the power of  
22 attorney expressly grants the agent the authority  
23 and the exercise of the authority is not otherwise  
24 prohibited by another agreement or instrument to which  
25 the authority or property is subject:

26 a. Create, amend, revoke, or terminate an inter  
27 vivos trust.

28 b. Make a gift.

29 c. Create or change rights of survivorship.

30 d. Create or change a beneficiary designation.

31 e. Delegate authority granted under the power of  
32 attorney.

33 f. Waive the principal's right to be a beneficiary  
34 of a joint and survivor annuity, including but not  
35 limited to a survivor benefit under a retirement plan.

36 g. Exercise fiduciary powers that the principal has  
37 authority to delegate.

38 h. Disclaim property, including but not limited to  
39 a power of appointment.

40 2. Notwithstanding a grant of authority to do an  
41 act described in subsection 1, unless the power of  
42 attorney otherwise provides, an agent that is not an  
43 ancestor, spouse, or descendant of the principal shall  
44 not exercise authority under a power of attorney to  
45 create in the agent, or in an individual to whom the  
46 agent owes a legal obligation of support, an interest  
47 in the principal's property, whether by gift, right of  
48 survivorship, beneficiary designation, disclaimer, or  
49 otherwise.

50 3. Subject to subsections 1, 2, 4, and 5, if a

1 power of attorney grants an agent authority to do  
2 all acts that a principal could do, the agent has  
3 the general authority described in sections 633B.204  
4 through 633B.216.

5 4. Unless the power of attorney otherwise provides,  
6 a grant of authority to make a gift is subject to  
7 section 633B.217.

8 5. Subject to subsections 1, 2, and 4, if the  
9 subjects over which authority is granted in a power of  
10 attorney are similar or overlap, the broadest authority  
11 controls.

12 6. Authority granted in a power of attorney is  
13 exercisable with respect to property that the principal  
14 has when the power of attorney is executed or acquires  
15 later, whether or not the property is located in this  
16 state and whether or not the authority is exercised or  
17 the power of attorney is executed in this state.

18 7. An act performed by an agent pursuant to a  
19 power of attorney has the same effect and inures  
20 to the benefit of and binds the principal and the  
21 principal's successors in interest as if the principal  
22 had performed the act.

23 Sec. 27. NEW SECTION. 633B.202 Incorporation of  
24 authority.

25 1. An agent has authority described in this chapter  
26 if the power of attorney refers to general authority  
27 with respect to the descriptive term for the subjects  
28 stated in sections 633B.204 through 633B.217 or cites  
29 the section in which the authority is described.

30 2. A reference in a power of attorney to general  
31 authority with respect to the descriptive term for a  
32 subject stated in sections 633B.204 through 633B.217 or  
33 a citation to a section in sections 633B.204 through  
34 633B.217 incorporates the entire section as if it were  
35 set out in full in the power of attorney.

36 3. A principal may modify authority incorporated  
37 by reference.

38 Sec. 28. NEW SECTION. 633B.203 Construction of  
39 authority generally.

40 Except as otherwise provided in the power of  
41 attorney, by executing a power of attorney that  
42 incorporates by reference a subject described in  
43 sections 633B.204 through 633B.217 or that grants  
44 an agent authority to do all acts that a principal  
45 could do pursuant to section 633B.201, subsection 3, a  
46 principal authorizes the agent, with respect to that  
47 subject, to do all of the following:

48 1. Demand, receive, and obtain by litigation or  
49 otherwise, money or another thing of value to which the  
50 principal is, may become, or claims to be entitled, and

1 conserve, invest, disburse, or use anything so received  
2 or obtained for the purposes intended.

3 2. Contract in any manner with any person, on terms  
4 agreeable to the agent, to accomplish a purpose of a  
5 transaction and perform, rescind, cancel, terminate,  
6 reform, restate, release, or modify the contract or  
7 another contract made by or on behalf of the principal.

8 3. Execute, acknowledge, seal, deliver, file,  
9 or record any instrument or communication the agent  
10 considers desirable to accomplish a purpose of a  
11 transaction, including but not limited to creating  
12 at any time a schedule listing some or all of the  
13 principal's property and attaching the instrument of  
14 communication to the power of attorney.

15 4. Initiate, participate in, submit to alternative  
16 dispute resolution, settle, oppose, or propose or  
17 accept a compromise with respect to a claim existing  
18 in favor of or against the principal or intervene in  
19 litigation relating to the claim.

20 5. Seek on the principal's behalf the assistance of  
21 a court or other governmental agency to carry out an  
22 act authorized in the power of attorney.

23 6. Engage, compensate, and discharge an attorney,  
24 accountant, discretionary investment manager, expert  
25 witness, or other advisor.

26 7. Prepare, execute, and file a record, report, or  
27 other document to safeguard or promote the principal's  
28 interest under a statute, rule, or regulation.

29 8. Communicate with any representative or employee  
30 of a government or governmental subdivision, agency, or  
31 instrumentality, on behalf of the principal.

32 9. Access communications intended for, and  
33 communicate on behalf of the principal, whether by  
34 mail, electronic transmission, telephone, or other  
35 means.

36 10. Do any lawful act with respect to the subject  
37 and all property related to the subject.

38 Sec. 29. NEW SECTION. 633B.204 Real property.

39 Unless the power of attorney otherwise provides and  
40 subject to section 633B.201, language in a power of  
41 attorney granting general authority with respect to  
42 real property authorizes the agent to do all of the  
43 following:

44 1. Demand, buy, lease, receive, accept as a gift or  
45 as security for an extension of credit, or otherwise  
46 acquire or reject an interest in real property or a  
47 right incident to real property.

48 2. Sell; exchange; convey with or without  
49 covenants, representations, or warranties; quitclaim;  
50 release; surrender; retain title for security;

1 encumber; partition; consent to partitioning; be  
2 subject to an easement or covenant; subdivide;  
3 apply for zoning or other governmental permits; plat  
4 or consent to platting; develop; grant an option  
5 concerning; lease; sublease; contribute to an entity in  
6 exchange for an interest in that entity; or otherwise  
7 grant or dispose of an interest in real property or a  
8 right incident to real property.

9 3. Pledge or mortgage an interest in real property  
10 or right incident to real property as security to  
11 borrow money or pay, renew, or extend the time of  
12 payment of a debt of the principal or a debt guaranteed  
13 by the principal.

14 4. Release, assign, satisfy, or enforce by  
15 litigation or otherwise, a mortgage, deed of trust,  
16 conditional sale contract, encumbrance, lien, or other  
17 claim to real property which exists or is asserted.

18 5. Manage or conserve an interest in real property  
19 or a right incident to real property owned or claimed  
20 to be owned by the principal, including but not limited  
21 to by doing all of the following:

22 a. Insuring against liability or casualty or other  
23 loss.

24 b. Obtaining or regaining possession of or  
25 protecting the interest or right by litigation or  
26 otherwise.

27 c. Paying, assessing, compromising, or contesting  
28 taxes or assessments or applying for and receiving  
29 refunds in connection with them.

30 d. Purchasing supplies, hiring assistance or labor,  
31 and making repairs or alterations to the real property.

32 6. Use, develop, alter, replace, remove, erect,  
33 or install structures or other improvements upon real  
34 property in or incident to which the principal has, or  
35 claims to have, an interest or right.

36 7. Participate in a reorganization with respect  
37 to real property or an entity that owns an interest  
38 in or a right incident to real property and receive,  
39 hold, and act with respect to stocks and bonds or  
40 other property received in a plan of reorganization,  
41 including by doing any of the following:

42 a. By selling or otherwise disposing of the stocks,  
43 bonds, or other property.

44 b. By exercising or selling an option, right of  
45 conversion, or similar right.

46 c. By exercising any voting rights in person or by  
47 proxy.

48 8. Change the form of title of an interest in or  
49 right incident to real property.

50 9. Dedicate to public use, with or without

1 consideration, easements or other real property  
2 in which the principal has, or claims to have, an  
3 interest.

4 Sec. 30. NEW SECTION. 633B.205 Tangible personal  
5 property.

6 Unless the power of attorney otherwise provides and  
7 subject to section 633B.201, language in a power of  
8 attorney granting general authority with respect to  
9 tangible personal property authorizes the agent to do  
10 all of the following:

11 1. Demand, buy, receive, accept as a gift or as  
12 security for an extension of credit, or otherwise  
13 acquire or reject ownership or possession of tangible  
14 personal property or an interest in tangible personal  
15 property.

16 2. Sell; exchange; convey with or without  
17 covenants, representations, or warranties; quitclaim;  
18 release; surrender; create a security interest  
19 in; grant options concerning; lease; sublease; or,  
20 otherwise dispose of tangible personal property or an  
21 interest in tangible personal property.

22 3. Grant a security interest in tangible personal  
23 property or an interest in tangible personal property  
24 as security to borrow money or pay, renew, or extend  
25 the time of payment of a debt of the principal or a  
26 debt guaranteed by the principal.

27 4. Release, assign, satisfy, or enforce by  
28 litigation or otherwise, a security interest, lien, or  
29 other claim on behalf of the principal, with respect to  
30 tangible personal property or an interest in tangible  
31 personal property.

32 5. Manage or conserve tangible personal property or  
33 an interest in tangible personal property on behalf of  
34 the principal, including by doing all of the following:

35 a. Insuring against liability or casualty or other  
36 loss.

37 b. Obtaining or regaining possession of or  
38 protecting the property or interest, by litigation or  
39 otherwise.

40 c. Paying, assessing, compromising, or contesting  
41 taxes or assessments or applying for and receiving  
42 refunds in connection with taxes or assessments.

43 d. Moving the property from place to place.

44 e. Storing the property for hire or on a gratuitous  
45 bailment.

46 f. Using and making repairs, alterations, or  
47 improvements to the property.

48 6. Change the form of title of an interest in  
49 tangible personal property.

50 Sec. 31. NEW SECTION. 633B.206 Stocks and bonds.

1 Unless the power of attorney otherwise provides and  
2 subject to section 633B.201, language in a power of  
3 attorney granting general authority with respect to  
4 stocks and bonds authorizes the agent to do all of the  
5 following:

6 1. Buy, sell, and exchange stocks and bonds.

7 2. Establish, continue, modify, or terminate an  
8 account with respect to stocks and bonds.

9 3. Pledge stocks and bonds as security to borrow,  
10 pay, renew, or extend the time of payment of a debt of  
11 the principal.

12 4. Receive certificates and other evidence of  
13 ownership with respect to stocks and bonds.

14 5. Exercise voting rights with respect to stocks  
15 and bonds in person or by proxy, enter into voting  
16 trusts, and consent to limitations on the right to  
17 vote.

18 Sec. 32. NEW SECTION. 633B.207 Commodities and  
19 options.

20 Unless the power of attorney otherwise provides and  
21 subject to section 633B.201, language in a power of  
22 attorney granting general authority with respect to  
23 commodities and options authorizes the agent to do all  
24 of the following:

25 1. Buy, sell, exchange, assign, settle, and  
26 exercise commodity futures contracts and call or  
27 put options on stocks or stock indexes traded on a  
28 regulated option exchange.

29 2. Establish, continue, modify, and terminate  
30 option accounts.

31 Sec. 33. NEW SECTION. 633B.208 Banks and other  
32 financial institutions.

33 Unless the power of attorney otherwise provides and  
34 subject to section 633B.201, language in a power of  
35 attorney granting general authority with respect to  
36 banks and other financial institutions authorizes the  
37 agent to do all of the following:

38 1. Continue, modify, and terminate an account or  
39 other banking arrangement made by or on behalf of the  
40 principal.

41 2. Establish, modify, and terminate an account or  
42 other banking arrangement with a bank, trust company,  
43 savings and loan association, credit union, thrift  
44 company, brokerage firm, or other financial institution  
45 selected by the agent.

46 3. Contract for services available from a financial  
47 institution, including but not limited to renting a  
48 safe deposit box or space in a vault.

49 4. Withdraw, by check, order, electronic funds  
50 transfer, or otherwise, money or property of the

1 principal deposited with or left in the custody of a  
2 financial institution.

3 5. Receive statements of account, vouchers,  
4 notices, and similar documents from a financial  
5 institution and act with respect to them.

6 6. Enter a safe deposit box or vault and withdraw  
7 or add to the contents.

8 7. Borrow money and pledge as security personal  
9 property of the principal necessary to borrow money or  
10 pay, renew, or extend the time of payment of a debt of  
11 the principal or a debt guaranteed by the principal.

12 8. Make, assign, draw, endorse, discount,  
13 guarantee, and negotiate promissory notes, checks,  
14 drafts, and other negotiable or nonnegotiable paper  
15 of the principal or payable to the principal or the  
16 principal's order, transfer money, receive the cash  
17 or other proceeds of those transactions, and accept a  
18 draft drawn by a person upon the principal and pay the  
19 promissory note, check, draft, or other negotiable or  
20 nonnegotiable paper when due.

21 9. Receive for the principal and act upon a sight  
22 draft, warehouse receipt, or other document of title  
23 whether tangible or electronic, or any other negotiable  
24 or nonnegotiable instrument.

25 10. Apply for, receive, and use letters of credit,  
26 credit and debit cards, electronic transaction  
27 authorizations, and traveler's checks from a financial  
28 institution and give an indemnity or other agreement in  
29 connection with letters of credit.

30 11. Consent to an extension of the time of payment  
31 with respect to commercial paper or a financial  
32 transaction with a financial institution.

33 Sec. 34. NEW SECTION. 633B.209 Operation of entity  
34 or business.

35 Subject to the terms of a document or an agreement  
36 governing an entity or business or an entity or  
37 business ownership interest, and subject to section  
38 633B.201, and unless the power of attorney otherwise  
39 provides, language in a power of attorney granting  
40 general authority with respect to operation of an  
41 entity or business authorizes the agent to do all of  
42 the following:

43 1. Operate, buy, sell, enlarge, reduce, or  
44 terminate an ownership interest.

45 2. Perform a duty or discharge a liability and  
46 exercise in person or by proxy a right, power,  
47 privilege, or option that the principal has, may have,  
48 or claims to have.

49 3. Enforce the terms of an ownership agreement.

50 4. Initiate, participate in, submit to alternative

1 dispute resolution, settle, oppose, or propose or  
2 accept a compromise with respect to litigation to  
3 which the principal is a party because of an ownership  
4 interest.

5 5. Exercise in person or by proxy or enforce by  
6 litigation or otherwise, a right, power, privilege,  
7 or option the principal has or claims to have as the  
8 holder of stocks and bonds.

9 6. Initiate, participate in, submit to alternative  
10 dispute resolution, settle, oppose, or propose or  
11 accept a compromise with respect to litigation to which  
12 the principal is a party concerning stocks and bonds.

13 7. Do all of the following with respect to an  
14 entity or business owned solely by the principal:

15 a. Continue, modify, renegotiate, extend, and  
16 terminate a contract made by or on behalf of the  
17 principal with respect to the entity or business before  
18 execution of the power of attorney.

19 b. Determine all of the following:

20 (1) The location of the entity or business  
21 operation.

22 (2) The nature and extent of the entity or  
23 business.

24 (3) The methods of manufacturing, selling,  
25 merchandising, financing, accounting, and advertising  
26 employed in the operation of the entity or business.

27 (4) The amount and types of insurance carried by  
28 the entity or business.

29 (5) The mode of engaging, compensating, and dealing  
30 with the employees, accountants, attorneys, or other  
31 advisors of the entity or business.

32 c. Change the name or form of organization under  
33 which the entity or business is operated and enter into  
34 an ownership agreement with other persons to take over  
35 all or part of the operation of the entity or business.

36 d. Demand and receive money due or claimed by the  
37 principal or on the principal's behalf in the operation  
38 of the entity or business and control and disburse the  
39 money in the operation of the entity or business.

40 8. Inject needed capital into an entity or business  
41 in which the principal has an interest.

42 9. Join in a plan of reorganization, consolidation,  
43 conversion, domestication, or merger of the entity or  
44 business.

45 10. Sell or liquidate all or part of the entity or  
46 business.

47 11. Establish the value of an entity or business  
48 under a buyout agreement to which the principal is a  
49 party.

50 12. Prepare, sign, file, and deliver reports,

1 compilations of information, returns, or other papers  
2 with respect to an entity or business and make related  
3 payments.

4 13. Pay, compromise, or contest taxes, assessments,  
5 fines, or penalties and perform any other act to  
6 protect the principal from illegal or unnecessary  
7 taxation, assessments, fines, or penalties with respect  
8 to an entity or business, including but not limited to  
9 attempts to recover, in any manner permitted by law,  
10 money paid before or after the execution of the power  
11 of attorney.

12 Sec. 35. NEW SECTION. 633B.210 Insurance and  
13 annuities.

14 Unless the power of attorney otherwise provides and  
15 subject to section 633B.201, language in a power of  
16 attorney granting general authority with respect to  
17 insurance and annuities authorizes the agent to do all  
18 of the following:

19 1. Continue, pay the premium or make a contribution  
20 on, modify, exchange, rescind, release, or terminate  
21 a contract procured by or on behalf of the principal  
22 which insures or provides an annuity to either  
23 the principal or another person whether or not the  
24 principal is a beneficiary under the contract.

25 2. Procure new, different, and additional contracts  
26 of insurance and annuities for the principal and the  
27 principal's spouse, children, and other dependents, and  
28 select the amount, type of insurance or annuity, and  
29 mode of payment.

30 3. Pay the premium or make a contribution on,  
31 modify, exchange, rescind, release, or terminate a  
32 contract of insurance or annuity procured by the agent.

33 4. Apply for and receive a loan secured by a  
34 contract of insurance or annuity.

35 5. Surrender and receive the cash surrender value  
36 on a contract of insurance or annuity.

37 6. Exercise an election.

38 7. Exercise investment powers available under a  
39 contract of insurance or annuity.

40 8. Change the manner of paying premiums on a  
41 contract of insurance or annuity.

42 9. Change or convert the type of insurance or  
43 annuity with respect to which the principal has or  
44 claims to have authority described in this section.

45 10. Apply for and procure a benefit or assistance  
46 under a statute, rule, or regulation to guarantee or  
47 pay premiums of a contract of insurance on the life of  
48 the principal.

49 11. Collect, sell, assign, hypothecate, borrow  
50 against, or pledge the interest of the principal in a

1 contract of insurance or annuity.

2 12. Select the form and timing of the payment of  
3 proceeds from a contract of insurance or annuity.

4 13. Pay, from proceeds or otherwise, compromise  
5 or contest, and apply for refunds in connection with  
6 a tax or assessment levied by a taxing authority with  
7 respect to a contract of insurance or annuity or its  
8 proceeds or liability accruing by reason of the tax or  
9 assessment.

10 Sec. 36. NEW SECTION. 633B.211 Estates, trusts,  
11 and other beneficial interests.

12 1. In this section, "estate, trust, or other  
13 beneficial interest" means a trust, probate  
14 estate, guardianship, conservatorship, escrow, or  
15 custodianship, or a fund from which the principal is,  
16 may become, or claims to be, entitled to a share or  
17 payment.

18 2. Unless the power of attorney otherwise provides,  
19 language in a power of attorney granting general  
20 authority with respect to estates, trusts, and other  
21 beneficial interests authorizes the agent to do all of  
22 the following:

23 a. Accept, receive, provide a receipt for, sell,  
24 assign, pledge, or exchange a share in or payment from  
25 an estate, trust, or other beneficial interest.

26 b. Demand or obtain money or another thing of value  
27 to which the principal is, may become, or claims to  
28 be, entitled by reason of an estate, trust, or other  
29 beneficial interest, by litigation or otherwise.

30 c. Exercise for the benefit of the principal a  
31 presently exercisable general power of appointment held  
32 by the principal.

33 d. Initiate, participate in, submit to alternative  
34 dispute resolution, settle, oppose, or propose or  
35 accept a compromise with respect to litigation to  
36 ascertain the meaning, validity, or effect of a deed,  
37 will, declaration of trust, or other instrument or  
38 transaction affecting the interest of the principal.

39 e. Initiate, participate in, submit to alternative  
40 dispute resolution, settle, oppose, or propose or  
41 accept a compromise with respect to litigation to  
42 remove, substitute, or surcharge a fiduciary.

43 f. Conserve, invest, disburse, or use any assets  
44 received for an authorized purpose.

45 g. Transfer an interest of the principal in real  
46 property, stocks and bonds, accounts with financial  
47 institutions or securities intermediaries, insurance,  
48 annuities, and other property to the trustee of a  
49 revocable trust created by the principal as settlor.

50 h. Reject, renounce, disclaim, release, or consent

1 to a reduction in or modification of a share in or  
2 payment from an estate, trust, or other beneficial  
3 interest.

4 Sec. 37. NEW SECTION. 633B.212 Claims and  
5 litigation.

6 Unless the power of attorney otherwise provides and  
7 subject to section 633B.201, language in a power of  
8 attorney granting general authority with respect to  
9 claims and litigation authorizes the agent to do all  
10 of the following:

11 1. Assert and maintain before a court or  
12 administrative agency a claim, claim for relief,  
13 cause of action, counterclaim, offset, recoupment,  
14 or defense, including but not limited to an action  
15 to recover property or other thing of value, recover  
16 damages sustained by the principal, eliminate or  
17 modify tax liability, or seek an injunction, specific  
18 performance, or other relief.

19 2. Bring an action to determine adverse claims or  
20 intervene or otherwise participate in litigation.

21 3. Seek an attachment, garnishment, or other  
22 preliminary, provisional, or intermediate relief and  
23 use an available procedure to effect or satisfy a  
24 judgment, order, or decree.

25 4. Make or accept a tender, offer of judgment, or  
26 admission of facts, submit a controversy on an agreed  
27 statement of facts, consent to examination, and bind  
28 the principal in litigation.

29 5. Submit to alternative dispute resolution, or  
30 settle, propose, or accept a compromise.

31 6. Waive the issuance and service of process upon  
32 the principal, accept service of process, appear for  
33 the principal, designate persons upon which process  
34 directed to the principal may be served, execute and  
35 file or deliver stipulations on the principal's behalf,  
36 verify pleadings, seek appellate review, procure and  
37 give surety and indemnity bonds, contract and pay for  
38 the preparation and printing of records and briefs,  
39 receive, execute, and file or deliver a consent,  
40 waiver, release, confession of judgment, satisfaction  
41 of judgment, notice, agreement, or other instrument in  
42 connection with the prosecution, settlement, or defense  
43 of a claim or litigation.

44 7. Act for the principal with respect to bankruptcy  
45 or insolvency, whether voluntary or involuntary,  
46 concerning the principal or some other person, or  
47 with respect to a reorganization, receivership, or  
48 application for the appointment of a receiver or  
49 trustee which affects an interest of the principal in  
50 property or other thing of value.

1 8. Pay a judgment, award, or order against the  
2 principal or a settlement made in connection with a  
3 claim or litigation.

4 9. Receive money or other thing of value paid in  
5 settlement of or as proceeds of a claim or litigation.

6 Sec. 38. NEW SECTION. 633B.213 Personal and family  
7 maintenance.

8 1. Unless the power of attorney otherwise provides  
9 and subject to subsection 633B.201, language in a power  
10 of attorney granting general authority with respect to  
11 personal and family maintenance authorizes the agent  
12 to do all of the following:

13 a. Perform the acts necessary to maintain the  
14 customary standard of living of the principal, the  
15 principal's spouse, and the following individuals,  
16 whether living when the power of attorney is executed  
17 or later born:

18 (1) The principal's minor children.

19 (2) The principal's adult children who are pursuing  
20 a postsecondary school education and are under the age  
21 of twenty-five.

22 (3) The principal's parents or the parents of the  
23 principal's spouse, if the principal had established a  
24 pattern of such payments.

25 (4) Any other individuals legally entitled to be  
26 supported by the principal.

27 b. Make periodic payments of child support and  
28 other family maintenance required by a court or  
29 governmental agency or an agreement to which the  
30 principal is a party.

31 c. Provide living quarters for the individuals  
32 described in paragraph "a" by any of the following:

33 (1) Purchase, lease, or other contract.

34 (2) Paying the operating costs, including but not  
35 limited to interest, amortization payments, repairs,  
36 improvements, and taxes, for premises owned by the  
37 principal or occupied by those individuals.

38 d. Provide funds for shelter, clothing, food,  
39 appropriate education, including postsecondary and  
40 vocational education, and other current living costs  
41 for the individuals described in paragraph "a" to  
42 enable those individuals to maintain their customary  
43 standard of living.

44 e. Pay expenses for necessary health care and  
45 custodial care on behalf of the individuals described  
46 in paragraph "a".

47 f. Act as the principal's personal representative  
48 pursuant to the federal Health Insurance Portability  
49 and Accountability Act of 1996, Pub. L. No. 104-191,  
50 including amendments thereto and regulations

1 promulgated thereunder, in making decisions related to  
2 past, present, or future payments for the provision of  
3 health care consented to by the principal or anyone  
4 authorized under the law of this state to consent to  
5 health care on behalf of the principal.

6 g. Continue any provision made by the principal for  
7 automobiles or other means of transportation, including  
8 registering, licensing, insuring, and replacing them,  
9 for the individuals described in paragraph "a".

10 h. Maintain credit and debit accounts for the  
11 convenience of the individuals described in paragraph  
12 "a" and open new accounts.

13 i. Continue payments or contributions incidental  
14 to the membership or affiliation of the principal in a  
15 religious institution, club, society, order, or other  
16 organization.

17 2. Authority with respect to personal and family  
18 maintenance is neither dependent upon, nor limited  
19 by, authority that an agent may or may not have with  
20 respect to gifts under this chapter.

21 Sec. 39. NEW SECTION. 633B.214 Benefits from  
22 governmental programs or civil or military service.

23 1. In this section, "benefits from governmental  
24 programs or civil or military service" means any  
25 benefit, program, or assistance provided under a  
26 statute, rule, or regulation relating to but not  
27 limited to social security, Medicare, or Medicaid.

28 2. Unless the power of attorney otherwise provides,  
29 language in a power of attorney granting general  
30 authority with respect to benefits from governmental  
31 programs or civil or military service authorizes the  
32 agent to do all of the following:

33 a. Execute vouchers in the name of the principal  
34 for allowances and reimbursements payable by the United  
35 States, a foreign government, or a state or subdivision  
36 of a state to the principal, including but not limited  
37 to allowances and reimbursements for transportation  
38 of the individuals described in section 633B.213,  
39 subsection 1, paragraph "a", and for shipment of the  
40 household effects of such individuals.

41 b. Take possession and order the removal and  
42 shipment of property of the principal from a post,  
43 warehouse, depot, dock, or other place of storage  
44 or safekeeping, either governmental or private, and  
45 execute and deliver a release, voucher, receipt, bill  
46 of lading, shipping ticket, certificate, or other  
47 instrument for that purpose.

48 c. Enroll in, apply for, select, reject, change,  
49 amend, or discontinue, on the principal's behalf, a  
50 benefit or program.

1 d. Prepare, file, and maintain a claim of the  
2 principal for a benefit or assistance, financial or  
3 otherwise, to which the principal may be entitled under  
4 a statute, rule, or regulation.

5 e. Initiate, participate in, submit to alternative  
6 dispute resolution, settle, oppose, or propose  
7 or accept a compromise with respect to litigation  
8 concerning any benefit or assistance the principal  
9 may be entitled to receive under a statute, rule, or  
10 regulation.

11 f. Receive the financial proceeds of a claim  
12 described in paragraph "d" and conserve, invest,  
13 disburse, or use for a lawful purpose anything so  
14 received.

15 Sec. 40. NEW SECTION. 633B.215 Retirement plans.

16 1. In this section, "retirement plan" means a plan  
17 or account created by an employer, the principal, or  
18 another individual to provide retirement benefits  
19 or deferred compensation in which the principal is  
20 a participant, beneficiary, or owner, including but  
21 not limited to a plan or account under the following  
22 sections of the Internal Revenue Code:

23 a. An individual retirement account in accordance  
24 with section 408.

25 b. A Roth individual retirement account established  
26 under section 408A.

27 c. A deemed individual retirement account under  
28 section 408(q).

29 d. An annuity or mutual fund custodial account  
30 under section 403(b).

31 e. A pension, profit-sharing, stock bonus, or other  
32 retirement plan qualified under section 401(a).

33 f. An eligible deferred compensation plan under  
34 section 457(b).

35 g. A nonqualified deferred compensation plan under  
36 section 409A.

37 2. Unless the power of attorney otherwise provides,  
38 language in a power of attorney granting general  
39 authority with respect to retirement plans authorizes  
40 the agent to do all of the following:

41 a. Select the form and timing of payments under a  
42 retirement plan and withdraw benefits from a plan.

43 b. Make a rollover, including a direct  
44 trustee-to-trustee rollover of benefits from one  
45 retirement plan to another.

46 c. Establish a retirement plan in the principal's  
47 name.

48 d. Make contributions to a retirement plan.

49 e. Exercise investment powers available under a  
50 retirement plan.

1 f. Borrow from, sell assets to, or purchase assets  
2 from a retirement plan.

3 Sec. 41. NEW SECTION. 633B.216 Taxes.

4 Unless the power of attorney otherwise provides,  
5 language in a power of attorney granting general  
6 authority with respect to taxes authorizes the agent  
7 to do all of the following:

8 1. Prepare, sign, and file federal, state, local,  
9 and foreign income, gift, payroll, property, Federal  
10 Insurance Contributions Act returns and other tax  
11 returns, claims for refunds, requests for extension  
12 of time, petitions regarding tax matters, and any  
13 other tax-related documents, including receipts,  
14 offers, waivers, consents, including but not limited  
15 to consents and agreements under section 2032A of the  
16 Internal Revenue Code, closing agreements, and any  
17 power of attorney required by the Internal Revenue  
18 Service or other taxing authority with respect to a tax  
19 year upon which the statute of limitations has not run.

20 2. Pay taxes due, collect refunds, post bonds,  
21 receive confidential information, and contest  
22 deficiencies determined by the Internal Revenue Service  
23 or other taxing authority.

24 3. Exercise any election available to the principal  
25 under federal, state, local, or foreign tax law.

26 4. Act for the principal in all tax matters for  
27 all periods before the Internal Revenue Service or any  
28 other taxing authority.

29 Sec. 42. NEW SECTION. 633B.217 Gifts.

30 1. In this section, a gift "for the benefit of" a  
31 person includes a gift to a trust, an account under  
32 a uniform transfers to minors Act, and a qualified  
33 state tuition program exempt from taxation pursuant to  
34 section 529 of the Internal Revenue Code.

35 2. Unless the power of attorney otherwise provides,  
36 language in a power of attorney granting general  
37 authority with respect to gifts authorizes the agent  
38 only to do all of the following:

39 a. Make a gift of any of the principal's property  
40 outright to, or for the benefit of, a person, including  
41 but not limited to by the exercise of a presently  
42 exercisable general power of appointment held by  
43 the principal, in an amount per donee not to exceed  
44 the annual dollar limits of the federal gift tax  
45 exclusion under section 2503(b) of the Internal Revenue  
46 Code without regard to whether the federal gift tax  
47 exclusion applies to the gift or if the principal's  
48 spouse agrees to consent to a split gift pursuant to  
49 section 2513 of the Internal Revenue Code in an amount  
50 per donee not to exceed twice the annual federal gift

1 tax exclusion limit.

2 b. Consent to the splitting of a gift made by the  
3 principal's spouse pursuant to section 2513 of the  
4 Internal Revenue Code in an amount per donee not to  
5 exceed the aggregate annual gift tax exclusions for  
6 both spouses.

7 3. An agent may make a gift of the principal's  
8 property only as the agent determines is consistent  
9 with the principal's objectives if actually known by  
10 the agent and, if unknown, as the agent determines is  
11 consistent with the principal's best interest based on  
12 all relevant factors, including but not limited to all  
13 of the following:

14 a. The value and nature of the principal's  
15 property.

16 b. The principal's foreseeable obligations and need  
17 for maintenance.

18 c. The minimization of taxes, including but  
19 not limited to income, estate, inheritance,  
20 generation-skipping transfer, and gift taxes.

21 d. Eligibility for a benefit, a program, or  
22 assistance under a statute, rule, or regulation.

23 e. The principal's personal history of making or  
24 joining in making gifts.

25 Sec. 43. NEW SECTION. 633B.301 Power of attorney  
26 ---- form.

27 A document substantially in the following form may  
28 be used to create a statutory power of attorney that  
29 has the meaning and effect prescribed by this chapter:

30 IOWA STATUTORY POWER OF ATTORNEY FORM

31 1. POWER OF ATTORNEY

32 This power of attorney authorizes another person  
33 (your agent) to make decisions concerning your property  
34 for you (the principal). Your agent will be able to  
35 make decisions and act with respect to your property  
36 (including but not limited to your money) whether or  
37 not you are able to act for yourself. The meaning  
38 of authority over subjects listed on this form is  
39 explained in the Iowa Uniform Power of Attorney Act,  
40 Iowa Code chapter [633B](#).

41 This power of attorney does not authorize the agent  
42 to make health care decisions for you.

43 You should select someone you trust to serve as your  
44 agent. Unless you specify otherwise, generally the  
45 agent's authority will continue until you die or revoke  
46 the power of attorney or the agent resigns or is unable  
47 to act for you.

48 Your agent is not entitled to compensation  
49 unless you state otherwise in the optional Special  
50 Instructions.

1 This form provides for designation of one agent. If  
2 you wish to name more than one agent, you may name a  
3 coagent in the optional Special Instructions. Coagents  
4 must act by majority rule unless you provide otherwise  
5 in the optional Special Instructions.

6 If your agent is unable or unwilling to act for you,  
7 your power of attorney will end unless you have named a  
8 successor agent. You may also name a second successor  
9 agent.

10 This power of attorney becomes effective immediately  
11 upon signature and acknowledgment unless you state  
12 otherwise in the optional Special Instructions.

13 If you have questions about this power of attorney  
14 or the authority you are granting to your agent, you  
15 should seek legal advice before signing this form.

16 DESIGNATION OF AGENT

17 I \_\_\_\_\_ (name of principal) name  
18 the following person as my agent:

19 Name of Agent

20 \_\_\_\_\_

21 Agent's Address

22 \_\_\_\_\_

23 Agent's Telephone Number

24 \_\_\_\_\_

25 DESIGNATION OF SUCCESSOR AGENT(S) (OPTIONAL)

26 If my agent is unable or unwilling to act for me, I  
27 name as my successor agent:

28 Name of Successor Agent

29 \_\_\_\_\_

30 Successor Agent's Address

31 \_\_\_\_\_

32 Successor Agent's Telephone Number

33 \_\_\_\_\_

34 If my successor agent is unable or unwilling to act  
35 for me, I name as my second successor agent:

36 Name of Second Successor Agent

37 \_\_\_\_\_

38 Second Successor Agent's Address

39 \_\_\_\_\_

40 Second Successor Agent's Telephone Number

41 \_\_\_\_\_

42 GRANT OF GENERAL AUTHORITY

43 I grant my agent and any successor agent general  
44 authority to act for me with respect to the following  
45 subjects as defined in the Iowa Uniform Power of  
46 Attorney Act, Iowa Code chapter [633B](#):

47 (Initial each subject you want to include in the  
48 agent's general authority. If you wish to grant  
49 general authority over all of the subjects you may

1 initial "All Preceding Subjects" instead of initialing  
2 each subject.)

- 3     \_\_\_ Real Property
- 4     \_\_\_ Tangible Personal Property
- 5     \_\_\_ Stocks and Bonds
- 6     \_\_\_ Commodities and Options
- 7     \_\_\_ Banks and Other Financial Institutions
- 8     \_\_\_ Operation of Entity or Business
- 9     \_\_\_ Insurance and Annuities
- 10    \_\_\_ Estates, Trusts, and Other Beneficial Interests
- 11    \_\_\_ Claims and Litigation
- 12    \_\_\_ Personal and Family Maintenance
- 13    \_\_\_ Benefits from Governmental Programs or Civil or
- 14 Military Service
- 15    \_\_\_ Retirement Plans
- 16    \_\_\_ Taxes
- 17    \_\_\_ All Preceding Subjects

18 GRANT OF SPECIFIC AUTHORITY (OPTIONAL)

19 My agent shall not do any of the following specific  
20 acts for me unless I have initialed the specific  
21 authority listed below:

22 (Caution: Granting any of the following will give  
23 your agent the authority to take actions that could  
24 significantly reduce your property or change how your  
25 property is distributed at your death. Initial only  
26 the specific authority you WANT to give your agent.)

27 \_\_\_ Amend, revoke, or terminate a revocable inter  
28 vivos trust, if authorized by the trust.

29 \_\_\_ Agree to the amendment or termination of any  
30 other inter vivos trust.

31 \_\_\_ Make a gift to an individual who is not an  
32 agent, subject to the limitations of the Iowa Uniform  
33 Power of Attorney Act, Iowa Code section [633B.217](#), and  
34 any special instructions in this power of attorney.

35 Make gifts, either direct or indirect, to my agent  
36 acting under this power of attorney as follows:

37 \_\_\_ Any such gift must be approved in writing by  
38 \_\_\_\_\_; or

39 \_\_\_ No third party approval is needed.

40 \_\_\_ Authorize another person to exercise the  
41 authority granted under this power of attorney.

42 \_\_\_ Waive the principal's right to be a beneficiary  
43 of a joint and survivor annuity, including a survivor  
44 benefit under a retirement plan.

45 \_\_\_ Exercise fiduciary powers that the principal has  
46 authority to delegate.

47 \_\_\_ Disclaim or refuse an interest in property,  
48 including a power of appointment.

49 LIMITATION ON AGENT'S AUTHORITY

1 An agent that is not my ancestor, spouse, or  
2 descendant shall not use my property to benefit the  
3 agent or a person to whom the agent owes an obligation  
4 of support unless I have included that authority in the  
5 optional Special Instructions.

6 SPECIAL INSTRUCTIONS (OPTIONAL)

7 You may give special instructions on the following  
8 lines:

9 \_\_\_\_\_  
10 \_\_\_\_\_  
11 \_\_\_\_\_  
12 \_\_\_\_\_  
13 \_\_\_\_\_  
14 \_\_\_\_\_  
15 \_\_\_\_\_  
16 \_\_\_\_\_  
17 \_\_\_\_\_  
18 \_\_\_\_\_  
19 \_\_\_\_\_

20 \_\_\_\_\_ shall have the authority  
21 to request an accounting of any agent.

22 EFFECTIVE DATE

23 This power of attorney is effective immediately  
24 upon signature and acknowledgment unless I have stated  
25 otherwise in the optional Special Instructions.

26 NOMINATION OF CONSERVATOR AND GUARDIAN (OPTIONAL)

27 If it becomes necessary for a court to appoint a  
28 conservator of my estate or guardian of my person, I  
29 nominate the following person(s) for appointment:

30 Name of Nominee for Conservator of My Estate

31 \_\_\_\_\_  
32 Nominee's Address

33 \_\_\_\_\_  
34 Nominee's Telephone Number

35 \_\_\_\_\_  
36 Name of Nominee for Guardian of My Person

37 \_\_\_\_\_  
38 Nominee's Address

39 \_\_\_\_\_  
40 Nominee's Telephone Number

41 \_\_\_\_\_  
42 RELIANCE ON THIS POWER OF ATTORNEY

43 Any person, including my agent, may rely upon  
44 the validity of this power of attorney or a copy of  
45 it unless that person knows it has terminated or is  
46 invalid.

47 SIGNATURE AND ACKNOWLEDGMENT

48 \_\_\_\_\_

49 Your Signature \_\_\_\_\_ Date \_\_\_\_\_

50 \_\_\_\_\_

1 Your Name Printed

2 \_\_\_\_\_

3 \_\_\_\_\_

4 Your Address

5 \_\_\_\_\_

6 Your Telephone Number

7 State of \_\_\_\_\_

8 County of \_\_\_\_\_

9 This document was acknowledged before me on

10 \_\_\_\_\_ (date), by \_\_\_\_\_

11 (name of principal)

12 \_\_\_\_\_

(Seal, if

13 any)

14 Signature of Notary

15 My commission expires \_\_\_\_\_

16 This document prepared by

17 \_\_\_\_\_

18 \_\_\_\_\_

19 2. IMPORTANT INFORMATION FOR AGENT

20 AGENT'S DUTIES

21 When you accept the authority granted under this  
22 power of attorney, a special legal relationship  
23 is created between the principal and you. This  
24 relationship imposes upon you legal duties that  
25 continue until you resign or the power of attorney  
26 is terminated or revoked. You must do all of the  
27 following:

28 Do what you know the principal reasonably expects  
29 you to do with the principal's property or, if you  
30 do not know the principal's expectations, act in the  
31 principal's best interest.

32 Act in good faith.

33 Do nothing beyond the authority granted in this  
34 power of attorney.

35 Disclose your identity as an agent whenever you act  
36 for the principal by writing or printing the name of  
37 the principal and signing your own name as agent in the  
38 following manner:

39 \_\_\_\_\_ (principal's name) by

40 \_\_\_\_\_ (your signature) as Agent

41 Unless the Special Instructions in this power of  
42 attorney state otherwise, you must also do all of the  
43 following:

44 Act loyally for the principal's benefit.

45 Avoid conflicts that would impair your ability to  
46 act in the principal's best interest.

47 Act with care, competence, and diligence.

48 Keep a record of all receipts, disbursements, and  
49 transactions made on behalf of the principal.

1 Cooperate with any person that has authority to make  
2 health care decisions for the principal to do what you  
3 know the principal reasonably expects or, if you do  
4 not know the principal's expectations, to act in the  
5 principal's best interest.

6 Attempt to preserve the principal's estate plan if  
7 you know the plan and preserving the plan is consistent  
8 with the principal's best interest.

9 TERMINATION OF AGENT'S AUTHORITY

10 You must stop acting on behalf of the principal  
11 if you learn of any event that terminates this power  
12 of attorney or your authority under this power of  
13 attorney. Events that terminate a power of attorney or  
14 your authority to act under a power of attorney include  
15 any of the following:

16 Death of the principal.

17 The principal's revocation of the power of attorney  
18 or your authority.

19 The occurrence of a termination event stated in the  
20 power of attorney.

21 The purpose of the power of attorney is fully  
22 accomplished.

23 If you are married to the principal, a legal action  
24 is filed with a court to end your marriage, or for your  
25 legal separation, unless the Special Instructions in  
26 this power of attorney state that such an action will  
27 not terminate your authority.

28 LIABILITY OF AGENT

29 The meaning of the authority granted to you is  
30 defined in the Iowa Uniform Power of Attorney Act, Iowa  
31 Code chapter 633B. If you violate the Iowa Uniform  
32 Power of Attorney Act, Iowa Code chapter [633B](#), or act  
33 outside the authority granted, you may be liable for  
34 any damages caused by your violation.

35 If there is anything about this document or your  
36 duties that you do not understand, you should seek  
37 legal advice.

38 Sec. 44. NEW SECTION. 633B.302 Agent's  
39 certification ---- optional form.

40 The following optional form may be used by an agent  
41 to certify facts concerning a power of attorney:

42 IOWA STATUTORY POWER OF ATTORNEY AGENT'S CERTIFICATION  
43 FORM

44 AGENT'S CERTIFICATION OF VALIDITY OF POWER OF ATTORNEY  
45 AND AGENT'S AUTHORITY

46 State of \_\_\_\_\_

47 County of \_\_\_\_\_

48 I, \_\_\_\_\_ (name of

49 agent), certify under penalty of perjury that

50 \_\_\_\_\_ (name of principal)

1 granted me authority as an agent or successor agent in  
2 a power of attorney dated \_\_\_\_\_.

3 I further certify all of the following to my  
4 knowledge:

5 The principal is alive and has not revoked the power  
6 of attorney or the Power of Attorney and my authority  
7 to act under the Power of Attorney have not terminated.

8 If the power of attorney was drafted to become  
9 effective upon the happening of an event or  
10 contingency, the event or contingency has occurred.

11 If I was named as a successor agent, the prior agent  
12 is no longer able or willing to serve.

13 \_\_\_\_\_  
14 \_\_\_\_\_  
15 \_\_\_\_\_.

(Insert other relevant statements)

17 SIGNATURE AND ACKNOWLEDGMENT

18 \_\_\_\_\_

19 Agent's Signature Date

20 \_\_\_\_\_

21 Agent's Name Printed

22 \_\_\_\_\_

23 \_\_\_\_\_

24 Agent's Address

25 \_\_\_\_\_

26 Agent's Telephone Number

27 This document was acknowledged before me on

28 \_\_\_\_\_ (date), by \_\_\_\_\_

29 (name of agent)

30 \_\_\_\_\_

(Seal, if

31 any)

32 Signature of Notary

33 My commission expires \_\_\_\_\_

34 This document prepared by

35 \_\_\_\_\_

36 \_\_\_\_\_

37 Sec. 45. NEW SECTION. 633B.401 Uniformity of  
38 application and construction.

39 In applying and construing this chapter,  
40 consideration shall be given to the need to promote  
41 uniformity of the law with respect to the subject  
42 matter of this chapter among states that enact the  
43 uniform power of attorney Act.

44 Sec. 46. NEW SECTION. 633B.402 Relation to  
45 Electronic Signatures in Global and National Commerce  
46 Act.

47 This chapter modifies, limits, and supersedes the  
48 federal Electronic Signatures in Global and National  
49 Commerce Act, 15 U.S.C. {7001 et seq., but does not  
50 modify, limit, or supersede section 101(c) of that Act,

1 15 U.S.C. {7001(c), or authorize electronic delivery of  
2 any of the notices described in section 103(b) of that  
3 Act, 15 U.S.C. {7003(b).

4 Sec. 47. NEW SECTION. 633B.403 Applicability ----  
5 powers of attorney ---- agents.

6 1. This chapter applies to a power of attorney,  
7 regardless of whether the power of attorney was created  
8 before, on, or after July 1, 2014.

9 2. This chapter applies to all proceedings  
10 concerning a power of attorney commenced on or after  
11 July 1, 2014.

12 3. This chapter applies to all proceedings  
13 concerning a power of attorney commenced before July  
14 1, 2014, unless the court finds that application of a  
15 provision of this chapter would substantially interfere  
16 with the effective conduct of the proceedings or the  
17 rights of the parties or other interested persons. In  
18 that case, the provision does not apply and the court  
19 shall apply prior law.

20 4. a. This chapter applies to all acts taken by an  
21 agent on or after July 1, 2014.

22 b. This chapter does not apply to acts taken by an  
23 agent prior to July 1, 2014.

24 Sec. 48. REPEAL. Sections 633B.1 and 633B.2, Code  
25 2014, are repealed.>

**By** GUSTAFSON of Madison

HOUSE FILE 2429

H-8140

1 Amend House File 2429 as follows:

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

4 <Section 1. Section 321J.2, subsection 3, paragraph  
5 c, unnumbered paragraph 1, Code 2014, is amended to  
6 read as follows:

7 Assessment of a fine of one thousand two hundred  
8 fifty dollars. However, ~~in the discretion of the~~  
9 ~~court~~, if no personal ~~or property~~ injury has resulted  
10 from the defendant's actions, the court ~~may~~ shall waive  
11 ~~up to~~ six hundred twenty-five dollars of the fine when  
12 the defendant presents to the court ~~at the end of the~~  
13 ~~minimum period of ineligibility~~ a temporary restricted  
14 license issued pursuant to section 321J.20.

15 Sec. 2. Section 321J.2, subsection 3, paragraph d,  
16 Code 2014, is amended by striking the paragraph.

17 Sec. 3. Section 321J.2, subsection 4, paragraph c,  
18 Code 2014, is amended by striking the paragraph.

19 Sec. 4. Section 321J.2, subsection 5, paragraph c,  
20 Code 2014, is amended by striking the paragraph.

21 Sec. 5. Section 321J.4, Code 2014, is amended by  
22 striking the section and inserting in lieu thereof the  
23 following:

24 321J.4 Revocation of license ---- ignition interlock  
25 devices ---- conditional temporary restricted license.

26 1. Revocation. If a defendant is convicted of a  
27 violation of section 321J.2, the defendant's driver's  
28 license or nonresident operating privileges shall be  
29 revoked as follows:

30 a. First offense. If the defendant has had no  
31 previous conviction or revocation under this chapter  
32 and the defendant's driver's license or nonresident  
33 operating privilege has not been revoked under section  
34 321J.9 or 321J.12 for the occurrence from which  
35 the arrest arose, the department shall revoke the  
36 defendant's driver's license or nonresident operating  
37 privilege for the following periods of time:

38 (1) Test result. One hundred eighty days if the  
39 defendant submitted to chemical testing.

40 (2) Refusal to submit. One year if the defendant  
41 refused to submit to chemical testing.

42 b. Second offense. If the defendant has had a  
43 previous conviction or revocation under this chapter  
44 and the defendant's driver's license or nonresident  
45 operating privilege has not been revoked under section  
46 321J.9 or 321J.12 for the occurrence from which  
47 the arrest arose, the department shall revoke the  
48 defendant's driver's license or nonresident operating  
49 privilege for the following periods of time:

50 (1) Test result. One year if the defendant

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1 submitted to chemical testing.

2 (2) Refusal to submit. Two years if the defendant  
3 refused to submit to chemical testing.

4 c. Third or subsequent offense. Upon a plea or  
5 verdict of guilty of a third or subsequent violation  
6 of section 321J.2, the department shall revoke the  
7 defendant's driver's license or nonresident operating  
8 privilege for a period of six years. The defendant  
9 shall not be eligible for a temporary restricted  
10 license for one year after the effective date of the  
11 revocation.

12 d. Offense involving personal injury. Upon a  
13 plea or verdict of guilty of a violation of section  
14 321J.2 which involved a personal injury, the court  
15 shall determine in open court, from consideration of  
16 the information in the file and any other evidence  
17 the parties may submit, whether a serious injury was  
18 sustained by any person other than the defendant and,  
19 if so, whether the defendant's conduct in violation  
20 of section 321J.2 caused the serious injury. If  
21 the court so determines, the court shall order the  
22 department to revoke the defendant's driver's license  
23 or nonresident operating privilege for a period of one  
24 year in addition to any other period of suspension  
25 or revocation. The defendant shall surrender to the  
26 court any Iowa license or permit and the court shall  
27 forward it to the department with a copy of the order  
28 for revocation.

29 e. Offense involving a death. Upon a plea or  
30 verdict of guilty of a violation of section 321J.2  
31 which involved a death, the court shall determine in  
32 open court, from consideration of the information  
33 in the file and any other evidence the parties may  
34 submit, whether a death occurred and, if so, whether  
35 the defendant's conduct in violation of section  
36 321J.2 caused the death. If the court so determines,  
37 the court shall order the department to revoke the  
38 defendant's driver's license or nonresident operating  
39 privilege for a period of six years. The defendant  
40 shall not be eligible for any temporary restricted  
41 license for at least two years after the revocation.  
42 The defendant shall surrender to the court any Iowa  
43 license or permit and the court shall forward it to the  
44 department with a copy of the order for revocation.

45 2. Revocation or denial period. If a license or  
46 permit to operate a motor vehicle is revoked or denied  
47 under this section or section 321J.9 or 321J.12, the  
48 period of revocation or denial shall be the period  
49 provided for such a revocation or until the defendant  
50 reaches the age of eighteen whichever period is longer.

1 3. Ignition interlock device.

2 a. Upon a conviction for or as a condition of  
3 a deferred judgment for a violation of section  
4 321J.2, the court may order the defendant to install  
5 ignition interlock devices of a type approved by the  
6 commissioner of public safety on all motor vehicles  
7 owned or operated by the defendant which, without  
8 tampering or the intervention of another person, would  
9 prevent the defendant from operating the motor vehicle  
10 with an alcohol concentration greater than a level set  
11 by rule of the commissioner of public safety.

12 b. The commissioner of public safety shall adopt  
13 rules to approve certain ignition interlock devices  
14 and the means of installation of the devices, and  
15 shall establish the level of alcohol concentration  
16 beyond which an ignition interlock device will not  
17 allow operation of the motor vehicle in which it is  
18 installed.

19 c. The order to install ignition interlock  
20 devices shall remain in effect for a period of time  
21 as determined by the court which shall not exceed the  
22 maximum term of imprisonment which the court could  
23 have imposed according to the nature of the violation.  
24 While the order is in effect, the defendant shall not  
25 operate a motor vehicle which does not have an approved  
26 ignition interlock device installed. This may be  
27 in addition to any period of time the defendant is  
28 required to install and maintain an approved ignition  
29 interlock device under section 321J.17 or 321J.20.

30 d. If the defendant's driver's license or  
31 nonresident operating privilege has been revoked, the  
32 department shall not issue a temporary permit or a  
33 driver's license to the person without certification  
34 that approved ignition interlock devices have been  
35 installed in all motor vehicles owned or operated by  
36 the defendant while the order is in effect.

37 e. A defendant who fails within a reasonable time  
38 to comply with an order to install an approved ignition  
39 interlock device may be declared in contempt of court  
40 and punished accordingly.

41 f. A person who tampers with or circumvents an  
42 ignition interlock device installed under a court  
43 order while an order is in effect commits a serious  
44 misdemeanor.

45 Sec. 6. Section 321J.9, subsection 1, paragraphs a  
46 and b, Code 2014, are amended to read as follows:

47 a. First offense. One year if the person has no  
48 previous revocation under this chapter, ~~and~~.

49 b. Second or subsequent offense. Two years if  
50 the person has had a previous revocation under this

1 chapter.

2 Sec. 7. Section 321J.9, subsection 2, Code 2014, is  
3 amended by striking the subsection.

4 Sec. 8. Section 321J.12, subsection 1, paragraphs a  
5 and b, Code 2014, are amended to read as follows:

6 a. First offense. One hundred eighty days if  
7 the person has had no previous revocation under this  
8 chapter.

9 b. Second or subsequent offense. One year if  
10 the person has had a previous revocation under this  
11 chapter.

12 Sec. 9. Section 321J.12, subsection 2, Code 2014,  
13 is amended by striking the subsection.

14 Sec. 10. Section 321J.12, subsection 5, Code 2014,  
15 is amended to read as follows:

16 5. Upon certification, subject to penalty of  
17 perjury, by the peace officer that there existed  
18 reasonable grounds to believe that the person had  
19 been operating a motor vehicle in violation of  
20 section 321J.2A, that there existed one or more of the  
21 necessary conditions for chemical testing described  
22 in section 321J.6, subsection 1, and that the person  
23 submitted to chemical testing and the test results  
24 indicated an alcohol concentration of .02 or more but  
25 less than .08, the department shall revoke the person's  
26 driver's license or operating privilege for ~~a period of~~  
27 ~~sixty~~ the following periods of time:

28 a. First offense. Sixty days if the person has had  
29 no previous revocation under this chapter, ~~and for a~~  
30 ~~period of ninety.~~

31 b. Second or subsequent offense. Ninety days if  
32 the person has had a previous revocation under this  
33 chapter.

34 Sec. 11. Section 321J.17, subsection 1, Code 2014,  
35 is amended to read as follows:

36 1. If the department revokes a person's driver's  
37 license or nonresident operating privilege under this  
38 chapter, the department shall assess the person a civil  
39 penalty of two hundred dollars. The money collected by  
40 the department under this section shall be transmitted  
41 to the treasurer of state who shall deposit one-half of  
42 the money in the separate fund established in section  
43 915.94 and one-half of the money in the general fund  
44 of the state. ~~A temporary restricted license shall~~  
45 ~~not be issued unless an ignition interlock device has~~  
46 ~~been installed pursuant to section 321J.4.~~ Except as  
47 provided in section 321.210B, a temporary restricted  
48 license shall not be issued or a driver's license or  
49 nonresident operating privilege reinstated until the  
50 civil penalty has been paid. A person assessed a

1 penalty under this section may remit the civil penalty  
2 along with a processing fee of five dollars to a county  
3 treasurer authorized to issue driver's licenses under  
4 chapter 321M, or the civil penalty may be paid directly  
5 to the department.

6 Sec. 12. Section 321J.17, subsection 3, Code 2014,  
7 is amended to read as follows:

8 3. a. The department shall also require  
9 certification of installation of an ignition interlock  
10 device of a type approved by the commissioner of  
11 public safety on all motor vehicles owned or operated  
12 by any person seeking reinstatement following a  
13 ~~second or subsequent~~ revocation under section 321J.4,  
14 321J.9, or 321J.12. ~~The~~ Unless a longer period of  
15 time is required by statute, the requirement for the  
16 installation of an approved ignition interlock device  
17 shall be for one year from the date of reinstatement  
18 unless a longer time period is required by statute.  
19 ~~The one year period a person is required to maintain~~  
20 ~~an ignition interlock device under this subsection~~  
21 ~~shall be reduced by any period of time the person~~  
22 ~~held a valid temporary restricted license during the~~  
23 ~~revocation for the occurrence from which the arrest~~  
24 ~~arose. The person shall not operate any motor vehicle~~  
25 ~~which is not equipped with an approved ignition~~  
26 ~~interlock device during the period in which an ignition~~  
27 ~~interlock device must be maintained, and the department~~  
28 ~~shall not grant reinstatement unless the person~~  
29 ~~certifies installation of an ignition interlock device~~  
30 ~~as required in this subsection.~~ the following periods  
31 of time:

32 (1) First offense. At least six months from the  
33 date of reinstatement if the person has had no previous  
34 revocation under this chapter, if any of the following  
35 apply:

36 (a) The person submitted to testing and had an  
37 alcohol concentration of .08 or more but not more than  
38 .15 and an accident resulting in personal injury or  
39 property damage occurred.

40 (b) The person submitted to testing and had an  
41 alcohol concentration of .15 or more.

42 (c) The person refused to consent to testing in  
43 accordance with section 321J.6.

44 (2) Second or subsequent offense. At least one  
45 year from the date of reinstatement if the person has  
46 had a previous revocation under this chapter.

47 (3) Offense involving a death. At least one year  
48 from the date of reinstatement if the person is seeking  
49 reinstatement following a revocation under section  
50 321J.4, subsection 1, paragraph "e", for an offense

1 involving a death, regardless of whether the person has  
2 had a previous revocation under this chapter.

3 b. The period a person is required to maintain  
4 an ignition interlock device under this subsection  
5 shall be reduced by any period of time the person  
6 held a valid temporary restricted license during the  
7 revocation for the occurrence from which the arrest  
8 arose, subject to any additional time required pursuant  
9 to subsection 4. The person shall not operate any  
10 motor vehicle which is not equipped with an approved  
11 ignition interlock device during the period in which  
12 an ignition interlock device must be maintained, and  
13 the department shall not grant reinstatement unless the  
14 person certifies installation of an ignition interlock  
15 device as required in this subsection.

16 Sec. 13. Section 321J.17, Code 2014, is amended by  
17 adding the following new subsection:

18 NEW SUBSECTION. 4. a. The department shall adopt  
19 rules pursuant to chapter 17A requiring a provider  
20 of an approved ignition interlock device to submit  
21 electronic reports to the department regarding the  
22 installation, maintenance, and use of an approved  
23 ignition interlock device of a type approved by the  
24 commissioner of public safety on all motor vehicles  
25 owned or operated by the person seeking reinstatement  
26 including instances of tampering, circumvention, or  
27 removal of the ignition interlock device. The reports  
28 shall include but not be limited to results indicating  
29 that the ignition interlock device had detected a level  
30 of alcohol concentration beyond which the ignition  
31 interlock device will not allow operation of the motor  
32 vehicle in which it is installed.

33 b. Notwithstanding the provisions of subsection 3,  
34 a person seeking reinstatement following a revocation  
35 under section 321J.4, 321J.9, or 321J.12 shall install  
36 and maintain an approved ignition interlock device of  
37 a type approved by the commissioner of public safety  
38 on all motor vehicles owned or operated by the person  
39 seeking reinstatement until the results reported to the  
40 department pursuant to paragraph "a" indicate all of  
41 the following:

42 (1) The person has adequately maintained and used  
43 any required ignition interlock device.

44 (2) For the three-month period immediately  
45 preceding the person's application to remove the  
46 ignition interlock device or to remove any ignition  
47 interlock device restriction on the person's driver's  
48 license, the person has not had an event in which the  
49 ignition interlock device detected a level of alcohol  
50 concentration beyond which the ignition interlock

1 device would not allow the operation of the motor  
2 vehicle in which it is installed.

3 c. The time periods in subsection 3 shall be  
4 extended indefinitely until the person completes at  
5 least a three-month period free from events in which  
6 a required ignition interlock device detected a level  
7 of alcohol concentration beyond which the ignition  
8 interlock device would not allow the operation of the  
9 motor vehicle in which it is installed.

10 d. For purposes of paragraphs "b" and "c", an  
11 "event" means an attempt to start a motor vehicle in  
12 which an ignition interlock device is installed with  
13 a breath alcohol concentration of .04 or above three  
14 times within a fifteen-minute period.

15 Sec. 14. NEW SECTION. 321J.17A Ignition interlock  
16 device providers ---- low-income rate costs.

17 An approved ignition interlock device provider shall  
18 not charge more than two hundred fifty dollars for  
19 costs associated with the installation, maintenance,  
20 and removal of an approved ignition interlock device  
21 for a six-month period to any of the following persons:

22 1. A person with an income equal to or less than  
23 one hundred fifty percent of the federal poverty level.

24 2. A person who qualifies for programs supporting  
25 low-income persons including but not limited to  
26 the medical assistance program, the Iowa health and  
27 wellness plan, the federal food assistance programs,  
28 and any other state or federal benefit assistance  
29 program administered by the department of human  
30 services.

31 Sec. 15. Section 321J.20, Code 2014, is amended to  
32 read as follows:

33 321J.20 Temporary restricted license ---- ignition  
34 interlock devices.

35 1. a. The department may, on application, issue  
36 a temporary restricted license to a person whose  
37 noncommercial driver's license is revoked under this  
38 chapter allowing the person to drive ~~to and from the~~  
39 ~~person's home and specified places at specified times~~  
40 ~~which can be verified by the department and which~~  
41 ~~are required by the person's full-time or part-time~~  
42 ~~employment, continuing health care or the continuing~~  
43 ~~health care of another who is dependent upon the~~  
44 ~~person, continuing education while enrolled in an~~  
45 ~~educational institution on a part-time or full-time~~  
46 ~~basis and while pursuing a course of study leading to a~~  
47 ~~diploma, degree, or other certification of successful~~  
48 ~~educational completion, substance abuse treatment,~~  
49 ~~court-ordered community service responsibilities, and~~  
50 ~~appointments with the person's parole or probation~~

~~1 officer if the person's driver's license has not been  
2 revoked previously under section 321J.4, 321J.9,  
3 or 321J.12 and for any lawful purpose if any of the  
4 following apply:~~

~~5 (1) The person's noncommercial driver's license is  
6 revoked under section 321J.4 and the minimum period of  
7 ineligibility for issuance of a temporary restricted  
8 license has expired. This subsection shall not apply  
9 to a revocation ordered under section 321J.4 resulting  
10 from a plea or verdict of guilty of a violation  
11 of section 321J.2 that involved a death except for  
12 a revocation under section 321J.4, subsection 1,  
13 paragraph "c" or "e".~~

~~14 (2) The person's noncommercial driver's license is  
15 revoked under section 321J.9 and the person has entered  
16 a plea of guilty on a charge of a violation of section  
17 321J.2 which arose from the same set of circumstances  
18 which resulted in the person's driver's license  
19 revocation under section 321J.9 and the guilty plea  
20 is not withdrawn at the time of or after application  
21 for the temporary restricted license, and the minimum  
22 period of ineligibility for issuance of a temporary  
23 restricted license has expired.~~

~~24 (3) The person's noncommercial driver's license is  
25 revoked under section 321J.12, and the minimum period  
26 of ineligibility for issuance of a temporary restricted  
27 license has expired.~~

~~28 b. A temporary restricted license may be issued  
29 under this subsection if the person's noncommercial  
30 driver's license is revoked for two years under section  
31 321J.4, subsection 2, or section 321J.9, subsection 1,  
32 paragraph "b", and the first three hundred sixty five  
33 days of the revocation have expired.~~

~~34 e. b. This subsection does not apply to a person  
35 whose license was revoked under section 321J.2A or  
36 section 321J.4, subsection 4 or 6, or to a person whose  
37 license is suspended or revoked for another reason.~~

~~38 d. Following the applicable minimum period of  
39 ineligibility, a temporary restricted license under  
40 this subsection shall not be issued until the applicant  
41 installs an ignition interlock device of a type  
42 approved by the commissioner of public safety on all  
43 motor vehicles owned or operated by the applicant in  
44 accordance with section 321J.2, 321J.4, 321J.9, or  
45 321J.12. Installation of an ignition interlock device  
46 under this subsection shall be required for the period  
47 of time for which the temporary restricted license is  
48 issued and for such additional period of time following  
49 reinstatement as is required under section 321J.17,  
50 subsection 3.~~

1 2. ~~a.~~ Notwithstanding section 321.560, the  
2 department may, on application, and ~~upon the expiration~~  
3 ~~of the minimum period of ineligibility for a temporary~~  
4 ~~restricted license provided for under section~~  
5 ~~321.560, 321J.4, 321J.9, or 321J.12,~~ issue a temporary  
6 restricted license to a person whose noncommercial  
7 driver's license has either been revoked under this  
8 chapter, or revoked or suspended under chapter 321  
9 solely for violations of this chapter, or who has been  
10 determined to be a habitual offender under chapter  
11 321 based solely on violations of this chapter or on  
12 violations listed in section 321.560, subsection 1,  
13 paragraph "b", and who is not eligible for a temporary  
14 restricted license under subsection 1. However, the  
15 department may not issue a temporary restricted license  
16 under this subsection for a violation of section  
17 321J.2A ~~or to a person under the age of twenty one~~  
18 ~~whose license is revoked under section 321J.4, 321J.9,~~  
19 ~~or 321J.12.~~ A temporary restricted license issued  
20 under this subsection may allow the person to drive  
21 to and from the person's home and specified places at  
22 specified times which can be verified by the department  
23 and which are required by the person's full-time or  
24 part-time employment; continuing education while  
25 enrolled in an educational institution on a part-time  
26 or full-time basis and while pursuing a course of study  
27 leading to a diploma, degree, or other certification of  
28 successful educational completion; or substance abuse  
29 treatment.

30 3. The department shall not issue a temporary  
31 restricted license under this section until any  
32 applicable minimum period of ineligibility for a  
33 temporary restricted license has expired. If the  
34 applicant is under the age of twenty-one, the applicant  
35 shall not be eligible for a temporary restricted  
36 license for at least sixty days after the effective  
37 date of revocation or suspension.

38 ~~b.~~ 4. A The department shall not issue a temporary  
39 restricted license issued under this subsection shall  
40 not be issued section until the applicant installs  
41 an approved ignition interlock device of a type  
42 approved by the commissioner of public safety on all  
43 motor vehicles owned or operated by the applicant.  
44 Installation of an ignition interlock device under this  
45 subsection section shall be required for the period  
46 of time for which the temporary restricted license  
47 is issued, and for such additional period of time  
48 following reinstatement as is required under section  
49 321J.17, subsection subsections 3 and 4. However, a  
50 person whose driver's license or nonresident operating

1 privilege has been revoked under section 321J.21 may  
2 apply to the department for a temporary restricted  
3 license without the requirement of an ignition  
4 interlock device if at least twelve years have elapsed  
5 since the end of the underlying revocation period for a  
6 violation of section 321J.2.

7 ~~3.~~ 5. If a person required to install an ignition  
8 interlock device operates a motor vehicle which does  
9 not have an approved ignition interlock device or if  
10 the person tampers with or circumvents an ignition  
11 interlock device, in addition to other penalties  
12 provided, the person's temporary restricted license  
13 shall be revoked.

14 ~~4.~~ 6. A person holding a temporary restricted  
15 license issued by the department under ~~this section~~  
16 subsection 2 shall not operate a motor vehicle for  
17 pleasure.

18 ~~5.~~ 7. A person holding a temporary restricted  
19 license issued by the department under this section  
20 shall not operate a commercial motor vehicle on a  
21 highway if a commercial driver's license is required  
22 for the person's operation of the commercial motor  
23 vehicle.

24 ~~6.~~ 8. A person holding a temporary license issued  
25 by the department under this ~~chapter~~ section shall ~~be~~  
26 ~~prohibited from operating~~ not operate a school bus.

27 ~~7.~~ 9. Notwithstanding any provision of this  
28 chapter to the contrary, the department may issue a  
29 temporary restricted license to a person otherwise  
30 eligible for a temporary restricted license under this  
31 section, whose period of revocation under this chapter  
32 has expired, but who has not met all requirements for  
33 reinstatement of the person's driver's license or  
34 nonresident operating privileges.

35 ~~8.~~ 10. A person who tampers with or circumvents  
36 an ignition interlock device installed as required in  
37 this chapter and while the requirement for the ignition  
38 interlock device is in effect commits a serious  
39 misdemeanor.

40 Sec. 16. APPLICABILITY. The provision of this Act  
41 enacting section 321J.17, subsection 3, paragraph "a",  
42 subparagraph (1), applies to violations committed on or  
43 after July 1, 2014.>

44 2. Title page, line 3, after <devices> by inserting  
45 <, and including applicability provisions>

**By** BALTIMORE of Boone

SENATE FILE 303

H-8137

1 Amend Senate File 303, as amended, passed, and  
2 reprinted by the Senate, as follows:

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

5 <DIVISION I

6 RETIREMENT PAY TAX EXEMPTION

7 Section 1. Section 422.5, subsection 3, paragraph  
8 a, Code 2014, is amended to read as follows:

9 a. The tax shall not be imposed on a resident or  
10 nonresident whose net income, as defined in section  
11 422.7, is thirteen thousand five hundred dollars or  
12 less in the case of married persons filing jointly  
13 or filing separately on a combined return, heads of  
14 household, and surviving spouses or nine thousand  
15 dollars or less in the case of all other persons;  
16 but in the event that the payment of tax under this  
17 division would reduce the net income to less than  
18 thirteen thousand five hundred dollars or nine thousand  
19 dollars as applicable, then the tax shall be reduced to  
20 that amount which would result in allowing the taxpayer  
21 to retain a net income of thirteen thousand five  
22 hundred dollars or nine thousand dollars as applicable.  
23 The preceding sentence does not apply to estates or  
24 trusts. For the purpose of this subsection, the entire  
25 net income, including any part of the net income not  
26 allocated to Iowa, shall be taken into account. For  
27 purposes of this subsection, net income includes all  
28 amounts of pensions or other retirement income, except  
29 for military retirement pay excluded under section  
30 422.7, subsection 31A, paragraph "a", or section  
31 422.7, subsection 31B, paragraph "a", received from any  
32 source which is not taxable under this division as a  
33 result of the government pension exclusions in section  
34 422.7, or any other state law. If the combined net  
35 income of a husband and wife exceeds thirteen thousand  
36 five hundred dollars, neither of them shall receive  
37 the benefit of this subsection, and it is immaterial  
38 whether they file a joint return or separate returns.  
39 However, if a husband and wife file separate returns  
40 and have a combined net income of thirteen thousand  
41 five hundred dollars or less, neither spouse shall  
42 receive the benefit of this paragraph, if one spouse  
43 has a net operating loss and elects to carry back or  
44 carry forward the loss as provided in section 422.9,  
45 subsection 3. A person who is claimed as a dependent  
46 by another person as defined in section 422.12 shall  
47 not receive the benefit of this subsection if the  
48 person claiming the dependent has net income exceeding  
49 thirteen thousand five hundred dollars or nine thousand  
50 dollars as applicable or the person claiming the

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1 dependent and the person's spouse have combined net  
2 income exceeding thirteen thousand five hundred dollars  
3 or nine thousand dollars as applicable.

4 Sec. 2. Section 422.5, subsection 3B, paragraph a,  
5 Code 2014, is amended to read as follows:

6 a. The tax shall not be imposed on a resident or  
7 nonresident who is at least sixty-five years old on  
8 December 31 of the tax year and whose net income,  
9 as defined in section 422.7, is thirty-two thousand  
10 dollars or less in the case of married persons  
11 filing jointly or filing separately on a combined  
12 return, heads of household, and surviving spouses or  
13 twenty-four thousand dollars or less in the case of all  
14 other persons; but in the event that the payment of  
15 tax under this division would reduce the net income to  
16 less than thirty-two thousand dollars or twenty-four  
17 thousand dollars as applicable, then the tax shall be  
18 reduced to that amount which would result in allowing  
19 the taxpayer to retain a net income of thirty-two  
20 thousand dollars or twenty-four thousand dollars as  
21 applicable. The preceding sentence does not apply to  
22 estates or trusts. For the purpose of this subsection,  
23 the entire net income, including any part of the net  
24 income not allocated to Iowa, shall be taken into  
25 account. For purposes of this subsection, net income  
26 includes all amounts of pensions or other retirement  
27 income, except for military retirement pay excluded  
28 under section 422.7, subsection 31A, paragraph "a",  
29 or section 422.7, subsection 31B, paragraph "a",  
30 received from any source which is not taxable under  
31 this division as a result of the government pension  
32 exclusions in section 422.7, or any other state law.  
33 If the combined net income of a husband and wife  
34 exceeds thirty-two thousand dollars, neither of them  
35 shall receive the benefit of this subsection, and it  
36 is immaterial whether they file a joint return or  
37 separate returns. However, if a husband and wife file  
38 separate returns and have a combined net income of  
39 thirty-two thousand dollars or less, neither spouse  
40 shall receive the benefit of this paragraph, if one  
41 spouse has a net operating loss and elects to carry  
42 back or carry forward the loss as provided in section  
43 422.9, subsection 3. A person who is claimed as a  
44 dependent by another person as defined in section  
45 422.12 shall not receive the benefit of this subsection  
46 if the person claiming the dependent has net income  
47 exceeding thirty-two thousand dollars or twenty-four  
48 thousand dollars as applicable or the person claiming  
49 the dependent and the person's spouse have combined  
50 net income exceeding thirty-two thousand dollars or

1 twenty-four thousand dollars as applicable.

2 Sec. 3. Section 422.7, Code 2014, is amended by  
3 adding the following new subsection:

4 NEW SUBSECTION. 31A. a. Subtract, to the extent  
5 included, retirement pay received by a taxpayer from  
6 the federal government for military service performed  
7 in the armed forces, the armed forces military reserve,  
8 or national guard.

9 b. The exclusion of retirement pay under this  
10 subsection is in addition to any exclusion provided  
11 under subsection 31.

12 Sec. 4. Section 422.7, Code 2014, is amended by  
13 adding the following new subsection:

14 NEW SUBSECTION. 31B. a. Subtract, to the extent  
15 included, amounts received as survivor benefits by a  
16 taxpayer from the federal government pursuant to 10  
17 U.S.C. {1447, et seq.

18 b. The exclusion of survivor benefits under this  
19 subsection is in addition to any exclusion provided  
20 under subsection 31.

21 Sec. 5. RETROACTIVE APPLICABILITY. This division  
22 of this Act applies retroactively to January 1, 2014,  
23 for tax years beginning on or after that date.

24 DIVISION II

25 PROPERTY OF ASSOCIATIONS OF WAR VETERANS

26 Sec. 6. Section 427.1, subsection 5, Code 2014, is  
27 amended to read as follows:

28 5. Property of associations of war veterans.

29 a. The property of any organization composed wholly  
30 of veterans of any war, when such property is, except  
31 as otherwise provided in this subsection or subsection  
32 14, devoted entirely to its own use and not held for  
33 pecuniary profit.

34 b. The operation of bingo games on property of such  
35 organization shall not adversely affect the exemption  
36 of that property under this subsection if all proceeds,  
37 in excess of expenses, are used for the legitimate  
38 purposes of the organization.

39 c. The occasional or irregular lease or rental of  
40 all or a portion of the property of such organization  
41 shall not adversely affect the exemption of that  
42 property under this subsection if the proceeds from  
43 such lease or rental do not exceed two hundred fifty  
44 dollars per lease or rental, and the proceeds, in  
45 excess of expenses, are used for the legitimate  
46 purposes of the organization. In addition, the  
47 occasional or irregular lease or rental shall be  
48 considered a use for the appropriate objects of the  
49 organization for purposes of subsection 14.

50 Sec. 7. IMPLEMENTATION OF ACT. Section 25B.7 does

1 not apply to this division of this Act.

2 Sec. 8. EFFECTIVE UPON ENACTMENT. This division of  
3 this Act, being deemed of immediate importance, takes  
4 effect upon enactment.

5 Sec. 9. RETROACTIVE APPLICABILITY. This division  
6 of this Act applies retroactively to January 1, 2014,  
7 for assessment years beginning on or after that date.

8 DIVISION III  
9 LICENSE PLATES

10 Sec. 10. Section 35A.11, Code 2014, is amended to  
11 read as follows:

12 35A.11 Veterans license fee fund.

13 1. A veterans license fee fund is created in the  
14 state treasury under the control of the commission.  
15 Notwithstanding section 12C.7, interest or earnings  
16 on moneys in the veterans license fee fund shall be  
17 credited to the veterans license fee fund. Moneys in  
18 the fund are appropriated to the commission to be used  
19 to fulfill the responsibilities of the commission.

20 2. The fund created in this section shall include  
21 the fees credited by the treasurer of state from the  
22 ~~sale annual validation~~ of the following special motor  
23 vehicle registration plates:

24 ~~1. Veteran special plates issued pursuant to~~  
25 ~~section 321.34, subsection 13, paragraph "d".~~

26 ~~2. a.~~ National guard special plates issued  
27 pursuant to section 321.34, subsection 16.

28 ~~3. b.~~ Pearl Harbor special plates issued pursuant  
29 to section 321.34, subsection 17.

30 ~~4. c.~~ Purple heart special plates issued pursuant  
31 to section 321.34, subsection 18.

32 ~~5. d.~~ United States armed forces retired special  
33 plates issued pursuant to section 321.34, subsection  
34 19.

35 ~~6. e.~~ Silver star and bronze star special plates  
36 issued pursuant to section 321.34, subsection 20.

37 ~~7. f.~~ Distinguished service cross, navy cross,  
38 and air force cross special plates issued pursuant to  
39 section 321.34, subsection 20A.

40 ~~8. g.~~ Soldier's medal, navy and marine corps  
41 medal, and airman's medal special plates issued  
42 pursuant to section 321.34, subsection 20B.

43 ~~9. h.~~ Combat infantryman badge, combat action  
44 badge, combat action ribbon, air force combat action  
45 medal, and combat medical badge plates issued pursuant  
46 to section 321.34, subsection 20C.

47 ~~10. i.~~ Gold star special plates issued pursuant to  
48 section 321.34, subsection 24.

49 j. United States veteran special plates issued  
50 pursuant to section 321.34, subsection 27.

1 Sec. 11. Section 321.34, subsection 16, paragraph  
2 a, Code 2014, is amended to read as follows:  
3 a. An owner referred to in subsection 12 who is a  
4 member of the national guard, as defined in chapter  
5 29A, may, upon written application to the department,  
6 order special registration plates with a national  
7 guard processed emblem with the emblem designed by the  
8 department in cooperation with the adjutant general  
9 which emblem signifies that the applicant is a member  
10 of the national guard. The application shall be  
11 approved by the department in consultation with the  
12 adjutant general. The special plate fees collected by  
13 the director under subsection 12, ~~paragraphs~~ paragraph  
14 "a" and "c", from the ~~issuance and~~ annual validation  
15 of letter-number designated national guard plates,  
16 and subsection 12, paragraph "c", from the issuance  
17 and annual validation of personalized national guard  
18 plates shall be paid monthly to the treasurer of  
19 state and deposited in the road use tax fund. The  
20 treasurer of state shall transfer monthly from the  
21 statutory allocations fund created under section  
22 321.145, subsection 2, to the veterans license fee fund  
23 created in section 35A.11 the amount of the special  
24 fees collected under subsection 12, paragraph "a", in  
25 the previous month for national guard plates. Special  
26 registration plates with a national guard processed  
27 emblem shall be surrendered, as provided in subsection  
28 12, in exchange for regular registration plates upon  
29 termination of the owner's membership in the active  
30 national guard.

31 Sec. 12. Section 321.34, subsection 16, Code 2014,  
32 is amended by adding the following new paragraph:

33 NEW PARAGRAPH. 0b. Notwithstanding subsection 12,  
34 paragraph "a", an owner who is approved for special  
35 registration plates under this subsection shall be  
36 issued one set of special registration plates with a  
37 national guard processed emblem at no charge.

38 Sec. 13. Section 321.34, subsection 17, paragraph  
39 a, Code 2014, is amended to read as follows:

40 a. An owner referred to in subsection 12 who was at  
41 Pearl Harbor, Hawaii, as a member of the armed services  
42 of the United States on December 7, 1941, may, upon  
43 written application to the department, order special  
44 registration plates with a Pearl Harbor processed  
45 emblem. The emblem shall be designed by the department  
46 in consultation with service organizations. The  
47 application is subject to approval by the department.  
48 The special plate fees collected by the director under  
49 subsection 12, ~~paragraphs~~ paragraph "a" and ~~"c"~~, from  
50 the ~~issuance and~~ annual validation of letter-number

1 designated Pearl Harbor plates, and subsection 12,  
2 paragraph "c", from the issuance and annual validation  
3 of personalized Pearl Harbor plates shall be paid  
4 monthly to the treasurer of state and deposited in  
5 the road use tax fund. The treasurer of state shall  
6 transfer monthly from the statutory allocations fund  
7 created under section 321.145, subsection 2, to the  
8 veterans license fee fund created in section 35A.11 the  
9 amount of the special fees collected under subsection  
10 12, paragraph "a", in the previous month for Pearl  
11 Harbor plates.

12 Sec. 14. Section 321.34, subsection 17, Code 2014,  
13 is amended by adding the following new paragraph:

14 NEW PARAGRAPH. 0b. Notwithstanding subsection 12,  
15 paragraph "a", an owner who is approved for special  
16 registration plates under this subsection shall be  
17 issued one set of special registration plates with a  
18 Pearl Harbor processed emblem at no charge.

19 Sec. 15. Section 321.34, subsection 18, paragraph  
20 a, Code 2014, is amended to read as follows:

21 a. An owner referred to in subsection 12 who was  
22 awarded a purple heart medal by the United States  
23 government for wounds received in military or naval  
24 combat against an armed enemy of the United States  
25 may, upon written application to the department and  
26 presentation of satisfactory proof of the award of the  
27 purple heart medal, order special registration plates  
28 with a purple heart processed emblem. The design of  
29 the emblem shall include a representation of a purple  
30 heart medal and ribbon. The application is subject to  
31 approval by the department in consultation with the  
32 adjutant general. The special plate fees collected by  
33 the director under subsection 12, ~~paragraphs~~ paragraph  
34 "a" and "c", from the issuance and annual validation  
35 of letter-number designated purple heart plates, and  
36 subsection 12, paragraph "c", from the issuance and  
37 annual validation of personalized purple heart plates  
38 shall be paid monthly to the treasurer of state and  
39 deposited in the road use tax fund. The treasurer  
40 of state shall transfer monthly from the statutory  
41 allocations fund created under section 321.145,  
42 subsection 2, to the veterans license fee fund created  
43 in section 35A.11 the amount of the special fees  
44 collected under subsection 12, paragraph "a", in the  
45 previous month for purple heart plates.

46 Sec. 16. Section 321.34, subsection 18, Code 2014,  
47 is amended by adding the following new paragraph:

48 NEW PARAGRAPH. 0b. Notwithstanding subsection 12,  
49 paragraph "a", an owner who is approved for special  
50 registration plates under this subsection shall be

1 issued one set of special registration plates with a  
2 purple heart processed emblem at no charge.

3 Sec. 17. Section 321.34, subsection 19, paragraph  
4 a, Code 2014, is amended to read as follows:

5 a. An owner referred to in subsection 12 who is a  
6 retired member of the United States armed forces may,  
7 upon written application to the department and upon  
8 presentation of satisfactory proof of membership, order  
9 special registration plates with a United States armed  
10 forces retired processed emblem. The emblem shall be  
11 designed by the department in consultation with service  
12 organizations. The application is subject to approval  
13 by the department. For purposes of this subsection,  
14 a person is considered to be retired if the person is  
15 recognized by the United States armed forces as retired  
16 from the United States armed forces. The special plate  
17 fees collected by the director under subsection 12,  
18 ~~paragraphs paragraph "a" and "c", from the issuance~~  
19 ~~and annual validation of letter-number designated~~  
20 ~~armed forces retired plates, and subsection 12,~~  
21 ~~paragraph "c", from the issuance and annual validation~~  
22 ~~of personalized armed forces retired plates shall be~~  
23 ~~paid monthly to the treasurer of state and deposited in~~  
24 ~~the road use tax fund. The treasurer of state shall~~  
25 ~~transfer monthly from the statutory allocations fund~~  
26 ~~created under section 321.145, subsection 2, to the~~  
27 ~~veterans license fee fund created in section 35A.11 the~~  
28 ~~amount of the special fees collected under subsection~~  
29 ~~12, paragraph "a", in the previous month for armed~~  
30 ~~forces retired plates.~~

31 Sec. 18. Section 321.34, subsection 19, Code 2014,  
32 is amended by adding the following new paragraph:

33 NEW PARAGRAPH. 0b. Notwithstanding subsection 12,  
34 paragraph "a", an owner who is approved for special  
35 registration plates under this subsection shall be  
36 issued one set of special registration plates with an  
37 armed forces retired processed emblem at no charge.

38 Sec. 19. Section 321.34, subsection 20, paragraph  
39 a, Code 2014, is amended to read as follows:

40 a. An owner referred to in subsection 12 who  
41 was awarded a silver or a bronze star by the United  
42 States government, may, upon written application to  
43 the department and presentation of satisfactory proof  
44 of the award of the silver or bronze star, order  
45 special registration plates with a silver or bronze  
46 star processed emblem. The emblem shall be designed  
47 by the department in consultation with the adjutant  
48 general. The special plate fees collected by the  
49 director under subsection 12, ~~paragraphs paragraph "a"~~  
50 ~~and "c", from the issuance and annual validation of~~

1 letter-number designated silver star and bronze star  
2 plates, and subsection 12, paragraph "c", from the  
3 issuance and annual validation of personalized silver  
4 star and bronze star plates shall be paid monthly  
5 to the treasurer of state and deposited in the road  
6 use tax fund. The treasurer of state shall transfer  
7 monthly from the statutory allocations fund created  
8 under section 321.145, subsection 2, to the veterans  
9 license fee fund created in section 35A.11 the amount  
10 of the special fees collected under subsection 12,  
11 paragraph "a", in the previous month for silver star  
12 and bronze star plates.

13 Sec. 20. Section 321.34, subsection 20, Code 2014,  
14 is amended by adding the following new paragraph:

15 NEW PARAGRAPH. 0b. Notwithstanding subsection 12,  
16 paragraph "a", an owner who is approved for special  
17 registration plates under this subsection shall be  
18 issued one set of special registration plates with  
19 a silver star or bronze star processed emblem at no  
20 charge.

21 Sec. 21. Section 321.34, subsection 20A, paragraph  
22 a, Code 2014, is amended to read as follows:

23 a. An owner referred to in subsection 12 who was  
24 awarded a distinguished service cross, a navy cross,  
25 or an air force cross by the United States government  
26 may, upon written application to the department and  
27 presentation of satisfactory proof of the award, order  
28 special registration plates with a distinguished  
29 service cross, navy cross, or air force cross processed  
30 emblem. The emblem shall be designed by the department  
31 in consultation with the adjutant general. The special  
32 plate fees collected by the director under subsection  
33 12, ~~paragraphs paragraph "a" and "c", from the issuance~~  
34 ~~and annual validation of letter-number designated~~  
35 distinguished service cross, navy cross, and air force  
36 cross plates, and subsection 12, paragraph "c", from  
37 the issuance and annual validation of personalized  
38 distinguished service cross, navy cross, and air force  
39 cross plates shall be paid monthly to the treasurer  
40 of state and deposited in the road use tax fund. The  
41 treasurer of state shall transfer monthly from the  
42 statutory allocations fund created under section  
43 321.145, subsection 2, to the veterans license fee fund  
44 created in section 35A.11 the amount of the special  
45 fees collected under subsection 12, paragraph "a", in  
46 the previous month for distinguished service cross,  
47 navy cross, and air force cross plates.

48 Sec. 22. Section 321.34, subsection 20A, Code 2014,  
49 is amended by adding the following new paragraph:

50 NEW PARAGRAPH. 0b. Notwithstanding subsection 12,

1 paragraph "a", an owner who is approved for special  
2 registration plates under this subsection shall be  
3 issued one set of special registration plates with a  
4 distinguished service cross, navy cross, or air force  
5 cross processed emblem at no charge.

6 Sec. 23. Section 321.34, subsection 20B, paragraph  
7 a, Code 2014, is amended to read as follows:

8 a. An owner referred to in subsection 12 who was  
9 awarded a soldier's medal, a navy and marine corps  
10 medal, or an airman's medal by the United States  
11 government may, upon written application to the  
12 department and presentation of satisfactory proof of  
13 the award, order special registration plates with  
14 a soldier's medal, navy and marine corps medal, or  
15 airman's medal processed emblem. The emblem shall be  
16 designed by the department in consultation with the  
17 adjutant general. The special plate fees collected by  
18 the director under subsection 12, ~~paragraphs~~ paragraph  
19 "a" and "c", from the ~~issuance and~~ annual validation  
20 of letter-number designated soldier's medal, navy and  
21 marine corps medal, and airman's medal plates, and  
22 subsection 12, paragraph "c", from the issuance and  
23 annual validation of personalized soldier's medal, navy  
24 and marine corps medal, and airman's medal plates shall  
25 be paid monthly to the treasurer of state and deposited  
26 in the road use tax fund. The treasurer of state shall  
27 transfer monthly from the statutory allocations fund  
28 created under section 321.145, subsection 2, to the  
29 veterans license fee fund created in section 35A.11 the  
30 amount of the special fees collected under subsection  
31 12, paragraph "a", in the previous month for soldier's  
32 medal, navy and marine corps medal, and airman's medal  
33 plates.

34 Sec. 24. Section 321.34, subsection 20B, Code 2014,  
35 is amended by adding the following new paragraph:

36 NEW PARAGRAPH. 0b. Notwithstanding subsection 12,  
37 paragraph "a", an owner who is approved for special  
38 registration plates under this subsection shall be  
39 issued one set of special registration plates with  
40 a soldier's medal, navy and marine corps medal, or  
41 airman's medal processed emblem at no charge.

42 Sec. 25. Section 321.34, subsection 20C, paragraph  
43 b, Code 2014, is amended to read as follows:

44 b. An owner referred to in subsection 12 who was  
45 awarded a combat infantryman badge, combat action  
46 badge, combat action ribbon, air force combat action  
47 medal, or combat medical badge by the United States  
48 government may, upon written application to the  
49 department and presentation of satisfactory proof of  
50 the award, order special registration plates with a

1 combat infantryman badge, combat action badge, combat  
2 action ribbon, air force combat action medal, or combat  
3 medical badge processed emblem. The special plate  
4 fees collected by the director under subsection 12,  
5 ~~paragraphs paragraph "a" and "c"~~, from the issuance and  
6 annual validation of letter-number designated combat  
7 infantryman badge, combat action badge, combat action  
8 ribbon, air force combat action medal, and combat  
9 medical badge plates, and subsection 12, paragraph  
10 "c", from the issuance and annual validation of  
11 personalized combat infantryman badge, combat action  
12 badge, combat action ribbon, air force combat action  
13 medal, and combat medical badge plates shall be paid  
14 monthly to the treasurer of state and deposited in  
15 the road use tax fund. The treasurer of state shall  
16 transfer monthly from the statutory allocations fund  
17 created under section 321.145, subsection 2, to the  
18 veterans license fee fund created in section 35A.11 the  
19 amount of the special fees collected under subsection  
20 12, paragraph "a", in the previous month for combat  
21 infantryman badge, combat action badge, combat action  
22 ribbon, air force combat action medal, and combat  
23 medical badge plates.

24 Sec. 26. Section 321.34, subsection 20C, Code 2014,  
25 is amended by adding the following new paragraph:

26 NEW PARAGRAPH. 0c. Notwithstanding subsection 12,  
27 paragraph "a", an owner who is approved for special  
28 registration plates under this subsection shall be  
29 issued one set of special registration plates with a  
30 combat infantryman badge, combat action badge, combat  
31 action ribbon, air force combat action medal, and  
32 combat medical badge distinguishing processed emblem  
33 at no charge.

34 Sec. 27. Section 321.34, subsection 24, Code 2014,  
35 is amended to read as follows:

36 24. Gold star plates.

37 a. An owner referred to in subsection 12 who is  
38 the surviving spouse, parent, child, or sibling of  
39 a deceased member of the United States armed forces  
40 who died while serving on active duty during a time  
41 of military conflict or who died as a result of such  
42 service may order special registration plates bearing  
43 a gold star emblem upon written application to the  
44 department accompanied by satisfactory supporting  
45 documentation as determined by the department. The  
46 gold star emblem shall be designed by the department in  
47 cooperation with the commission of veterans affairs.  
48 The special plate fees collected by the director under  
49 subsection 12, ~~paragraphs paragraph "a" and "c"~~, from  
50 the ~~issuance and~~ annual validation of letter-number

1 designated gold star plates, and subsection 12,  
2 paragraph "c", from the issuance and annual validation  
3 of personalized gold star plates shall be paid monthly  
4 to the treasurer of state and deposited in the road  
5 use tax fund. The treasurer of state shall transfer  
6 monthly from the statutory allocations fund created  
7 under section 321.145, subsection 2, to the veterans  
8 license fee fund created in section 35A.11 the amount  
9 of the special fees collected under subsection 12,  
10 paragraph "a", in the previous month for gold star  
11 plates.

12 b. Notwithstanding subsection 12, paragraph "a",  
13 an owner who is approved for special registration  
14 plates under this subsection shall be issued one set of  
15 special registration plates bearing a gold star emblem  
16 at no charge.

17 Sec. 28. Section 321.34, Code 2014, is amended by  
18 adding the following new subsection:

19 NEW SUBSECTION. 27. United States veteran plates.

20 a. An owner referred to in subsection 12 who served  
21 in the armed forces of the United States and was  
22 discharged under honorable conditions may, upon written  
23 application to the department and upon presentation of  
24 satisfactory proof of military service and discharge  
25 under honorable conditions, order special registration  
26 plates bearing a distinguishing processed emblem  
27 depicting the word "veteran" below an image of the  
28 American flag. The application is subject to approval  
29 by the department. The special plate fees collected  
30 by the director under subsection 12, paragraph "a",  
31 from the annual validation of letter-number designated  
32 United States veteran plates, and subsection 12,  
33 paragraph "c", from the issuance and annual validation  
34 of personalized United States veteran plates, shall be  
35 paid monthly to the treasurer of state and deposited in  
36 the road use tax fund. The treasurer of state shall  
37 transfer monthly from the statutory allocations fund  
38 created under section 321.145, subsection 2, to the  
39 veterans license fee fund created in section 35A.11 the  
40 amount of the special fees collected under subsection  
41 12, paragraph "a", in the previous month for United  
42 States veteran plates.

43 b. Notwithstanding subsection 12, paragraph "a",  
44 an owner who is approved for a special registration  
45 plate under this subsection shall be issued one set of  
46 special registration plates bearing a distinguishing  
47 processed emblem depicting the word "veteran" below an  
48 image of the American flag at no charge.>

49 2. Title page, by striking lines 1 through 3 and  
50 inserting <An Act relating to veterans, military

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1 service members, and certain survivor beneficiaries and  
2 including effective date and retroactive applicability  
3 provisions.>

4 3. By renumbering, redesignating, and correcting  
5 internal references as necessary.

COMMITTEE ON WAYS AND MEANS

SANDS of Louisa, Chairperson

H-8137 FILED MARCH 20, 2014

SENATE FILE 2299

H-8141

1 Amend Senate File 2299, as amended, passed, and  
2 reprinted by the Senate, as follows:

3 1. Page 1, line 33, after <testing.> by inserting  
4 <A defendant whose alcohol concentration is .08 or more  
5 shall be eligible for a temporary restricted license if  
6 the person installs an ignition interlock device of a  
7 type approved by the commissioner of public safety on  
8 all vehicles owned or operated by the defendant if the  
9 defendant seeks a temporary restricted license.>

10 2. Page 4, line 32, after <chapter.> by inserting  
11 <A defendant whose alcohol concentration is .08 or more  
12 shall be eligible for a temporary restricted license if  
13 the person installs an ignition interlock device of a  
14 type approved by the commissioner of public safety on  
15 all vehicles owned or operated by the defendant if the  
16 defendant seeks a temporary restricted license.>

17 3. By striking page 7, line 23, through page 9,  
18 line 11.

19 4. By striking page 9, line 16, through page 10,  
20 line 22, and inserting:

21 <1. a. (1) The department may, on application,  
22 issue a temporary restricted license to a person whose  
23 noncommercial driver's license is revoked under this  
24 chapter allowing the person to drive for any lawful  
25 purpose if the person's driver's license has not been  
26 revoked previously under section 321J.4, 321J.9, or  
27 321J.12.

28 (2) The department may, on application, issue  
29 a temporary restricted license to a person whose  
30 noncommercial driver's license is revoked under this  
31 chapter allowing the person to drive to and from the  
32 person's home and specified places at specified times  
33 which can be verified by the department and which  
34 are required by the person's full-time or part-time  
35 employment, continuing health care or the continuing  
36 health care of another who is dependent upon the  
37 person, continuing education while enrolled in an  
38 educational institution on a part-time or full-time  
39 basis and while pursuing a course of study leading to a  
40 diploma, degree, or other certification of successful  
41 educational completion, substance abuse treatment,  
42 court-ordered community service responsibilities, and  
43 appointments with the person's parole or probation  
44 officer if the person's driver's license has not been  
45 revoked previously under section 321J.4, 321J.9, or  
46 321J.12 and if any of the following apply:

47 ~~-(1) (a) The person's noncommercial driver's~~  
48 ~~license is revoked under section 321J.4 and the minimum~~  
49 ~~period of ineligibility for issuance of a temporary~~  
50 ~~restricted license has expired. This subsection~~

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1 ~~shall not apply to a revocation ordered under section~~  
2 ~~321J.4 resulting from a plea or verdict of guilty~~  
3 ~~of a violation of section 321J.2 that involved a~~  
4 ~~death except for a revocation under section 321J.4,~~  
5 ~~subsection 1, paragraph "c" or "e".~~

6 ~~-(2)~~ (b) The person's noncommercial driver's  
7 license is revoked under section 321J.9 and the person  
8 has entered a plea of guilty on a charge of a violation  
9 of section 321J.2 which arose from the same set of  
10 circumstances which resulted in the person's driver's  
11 license revocation under section 321J.9 and the  
12 guilty plea is not withdrawn at the time of or after  
13 application for the temporary restricted license, and  
14 the minimum period of ineligibility for issuance of a  
15 temporary restricted license has expired.

16 ~~-(3)~~ (c) The person's noncommercial driver's  
17 license is revoked under section 321J.12, ~~and the~~  
18 ~~minimum period of ineligibility for issuance of a~~  
19 ~~temporary restricted license has expired.~~

20 b. ~~A temporary restricted license may be issued~~  
21 ~~under this subsection if the person's noncommercial~~  
22 ~~driver's license is revoked for two years under section~~  
23 ~~321J.4, subsection 2, or section 321J.9, subsection 1,~~  
24 ~~paragraph "b", and the first three hundred sixty five~~  
25 ~~days of the revocation have expired.>~~

26 5. Page 12, line 10, by striking <subsection  
27 subsections 3 and 4> and inserting <subsection 3>

28 6. By renumbering as necessary.

By BALTIMORE of Boone



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**HF 2401** – Beginning Farmer Tax Credit (LSB 5548HV)  
Analyst: Jeff Robinson (Phone: (515) 281-4614) ([jeff.robinson@legis.iowa.gov](mailto:jeff.robinson@legis.iowa.gov))  
Fiscal Note Version – New

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### **Description**

**House File 2401** extends the carryforward provision for tax credits in the Beginning Farmer Tax Credit Program. Those tax credits include the Agricultural Assets Transfer Tax Credit and the Custom Farming Contract Tax Credit.

The tax credits are not nonrefundable and have a five-year carryforward period for any credits in excess of the taxpayer's tax liability for the year. This legislation proposes to extend the carryforward period to 10 years for awards issued in 2009 or later. The increased carryforward period applies retroactively to tax credits awarded for 2009 and after.

### **Background**

The two tax credits that make up the Beginning Farmer Tax Credit Program are limited to no more than a total of \$12.0 million in any year. Effective December 31, 2017, current law provides for the reinstatement of a previous \$6.0 million annual limit.

Current law provides that the Custom Farming Contract Tax Credit is repealed effective December 31, 2017.

### **Assumptions**

- The \$12.0 million in annual tax credits available will be utilized each year.
- Beginning in calendar year 2018, the \$6.0 million annual limit will be fully utilized.
- Under the current five-year carryforward provisions, it is assumed 27.7% of credit awards will not be claimed due to insufficient tax liability. With the extension to a 10-year carryforward, it is assumed the percentage expiring unclaimed is 7.7%.
- Based on historical redemptions of these credits, the credit redemption schedule for credits award each year is assumed to be:
  - Year 1 = 32.0%
  - Year 2 = 18.5%
  - Year 3 = 7.7%
  - Year 4 = 6.0%
  - Year 5 = 4.1%
  - Years 6 through 11 = 4.0%
  - Unclaimed = 7.7%
- Beginning Farmer Tax Credits reduce the State income taxes owed by taxpayers, so they also reduce the yield of the local option income surtax for schools. Statewide, the surtax yield is 3.5% of State income tax liability.

**Fiscal Impact**

The extension of the carryforward periods for unused credits awarded under the Beginning Farmer Tax Credit Program is projected to reduce net General Fund revenue beginning in FY 2016, in the annual amounts displayed in the following table.

<b>Beginning Farm Tax Credit Changes</b>			
State General Fund Revenue Impact			
In millions			
	<u>Revenue</u>		<u>Revenue</u>
	<u>Reduction</u>		<u>Reduction</u>
FY 2016	\$ -0.1	FY 2023	\$ -2.2
FY 2017	-0.4	FY 2024	-6.7
FY 2018	-0.6	FY 2025	-4.6
FY 2019	-0.8	FY 2026	-3.2
FY 2020	-1.3	FY 2027	-2.5
FY 2021	-1.7	FY 2028	-1.9
FY 2022	-1.9	FY 2029	-1.4

The carryforward extension will also reduce the amount of revenue raised by the local option income surtax for schools. The reduction is projected to range from \$3,500 in FY 2016 to \$236,000 in FY 2024.

**Source**

Department of Revenue

\_\_\_\_\_  
/s/ Holly M. Lyons

March 20, 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.