

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

APRIL 15, 2014

SENATE FILE 2342

H-8257

1 Amend the amendment, H-8228, to Senate File 2342,
2 as amended, passed, and reprinted by the Senate, as
3 follows:

- 4 1. Page 1, by striking lines 3 through 9.
- 5 2. By renumbering as necessary.

By HUNTER of Polk

H-8257 FILED APRIL 14, 2014

SENATE FILE 2342

H-8258

1 Amend the amendment, H-8228, to Senate File 2342,
2 as amended, passed, and reprinted by the Senate, as
3 follows:

- 4 1. Page 1, line 24, by striking <2004> and
5 inserting <1983>

By HUNTER of Polk
LUNDBY of Linn

H-8258 FILED APRIL 14, 2014

SENATE FILE 2342

H-8259

1 Amend Senate File 2342, as amended, passed, and
2 reprinted by the Senate, as follows:

- 3 1. Page 6, by striking lines 9 through 15.

By HUNTER of Polk

H-8259 FILED APRIL 14, 2014

SENATE FILE 2342

H-8260

1 Amend Senate File 2342, as amended, passed, and
2 reprinted by the Senate, as follows:

- 3 1. Page 17, after line 31 by inserting:

4 <DIVISION _____
5 SCHOOL DISTRICT REDISTRICTING

6 Sec. _____. Section 275.23A, subsection 1, paragraph
7 a, Code 2014, is amended to read as follows:

8 a. All director district boundaries shall follow
9 the boundaries of areas for which official population
10 figures are available from the most recent federal
11 decennial census and, wherever possible, shall follow
12 precinct boundaries. In addition, the most recent
13 boundary of the school district as determined by the
14 United States bureau of the census shall be used in
15 creating director districts.

- 16 2. By renumbering as necessary.

By HUNTER of Polk

H-8260 FILED APRIL 14, 2014

SENATE FILE 2342

H-8261

1 Amend Senate File 2342, as amended, passed, and
2 reprinted by the Senate, as follows:

3 1. Page 17, after line 31 by inserting:

4 <DIVISION _____
5 ELECTRONIC VOTER REGISTRATION

6 Sec. _____. Section 39A.2, subsection 1, paragraph
7 a, subparagraph (2), Code 2014, is amended to read as
8 follows:

9 (2) Falsely swears to an oath required pursuant to
10 section 48A.7A or section 48A.8A.

11 Sec. _____. NEW SECTION. 48A.8A Electronic
12 registration.

13 1. An eligible elector may apply to register to
14 vote by electronic means by completing and submitting
15 an electronic voter registration form provided through
16 the state commissioner of elections' internet site.
17 A commissioner of registration's internet site may
18 provide an electronic link to the electronic voter
19 registration form provided under this subsection.

20 2. An electronic voter registration form completed
21 pursuant to this section shall require that a
22 registrant:

23 a. Provide the information as required pursuant to
24 section 48A.11.

25 b. Have an Iowa driver's license, Iowa
26 nonoperator's identification card, a social security
27 number, or an identification number provided pursuant
28 to section 48A.11, subsection 8.

29 c. Attest to a statement that lists each
30 eligibility requirement, that the registrant meets
31 all of the requirements, and requires the electronic
32 signature of the registrant, consistent with electronic
33 signatures as defined in section 554D.103.

34 d. Sign the electronic voter registration form in a
35 manner consistent with electronic signatures as defined
36 in section 554D.103.

37 e. Affirmatively authorize the state commissioner
38 of elections to use the registrant's signature obtained
39 from the department of transportation or from a
40 commissioner of registration for voter registration
41 purposes.

42 f. In order for a registrant to register under
43 this section, the state commissioner of elections
44 shall verify that the Iowa driver's license number,
45 Iowa nonoperator's identification card number, last
46 four numerals of the registrant's social security
47 number, or the unique identifying number, and date of
48 birth provided by the registrant match the information
49 contained in department of transportation records or in
50 commissioner of registration records.

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1 3. a. The department of transportation shall, upon
2 request, provide to the state commissioner of elections
3 a copy of the registrant's signature in electronic
4 format, if the registrant's signature is on record with
5 the department of transportation.

6 b. A commissioner of registration shall, upon
7 request, provide to the state commissioner of elections
8 a copy of the registrant's signature in electronic
9 format, if the registrant's signature is accepted
10 and on record with the commissioner of registration
11 pursuant to section 48A.13.

12 4. a. The state commissioner of elections
13 shall transmit to the appropriate commissioner
14 of registration a registrant's completed voter
15 registration form and electronic signature not later
16 than five business days after the date of electronic
17 submission of the form by the registrant.

18 b. The state commissioner of elections shall
19 notify the registrant by mail within five business
20 days if a copy of the registrant's signature cannot
21 be obtained by the state commissioner of elections
22 in electronic format pursuant to subsection 3. The
23 state commissioner of elections shall include a voter
24 registration form with the notice.

25 5. A voter registration form completed under this
26 section shall be accompanied by the following statement
27 featured prominently on the internet site in boldface
28 capital letters:

29 WARNING: I UNDERSTAND THAT ANY FALSE STATEMENT IN
30 THIS OATH IS A CLASS "D" FELONY PUNISHABLE BY NO MORE
31 THAN FIVE YEARS IN CONFINEMENT AND A FINE OF AT LEAST
32 SEVEN HUNDRED FIFTY DOLLARS BUT NOT MORE THAN SEVEN
33 THOUSAND FIVE HUNDRED DOLLARS.

34 6. An eligible elector who registers pursuant
35 to this section and who has not previously voted
36 in an election for federal office in the county of
37 registration shall be treated as a registrant by mail
38 and is subject to the provisions of section 48A.8,
39 subsections 2 through 4.

40 Sec. _____. Section 48A.27, subsection 2, paragraph
41 a, Code 2014, is amended by adding the following new
42 subparagraph:

43 NEW SUBPARAGRAPH. (6) A voter registration form
44 submitted as provided in section 48A.8A.

45 Sec. _____. EFFECTIVE DATE. This division of this
46 Act takes effect January 1, 2015.>

47 2. Title page, line 4, after <atters,> by
48 inserting <including penalties,>

49 3. By renumbering as necessary.

By HUNTER of Polk

SENATE FILE 2342

H-8262

1 Amend Senate File 2342, as amended, passed, and
2 reprinted by the Senate, as follows:

3 1. Page 17, after line 31 by inserting:

4 <DIVISION _____
5 LOW-INCOME HOME ENERGY ASSISTANCE APPROPRIATION
6 Sec. _____. LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM
7 ---- SUPPLEMENTAL APPROPRIATION. There is appropriated
8 from the general fund of the state to the division of
9 community action agencies of the department of human
10 rights for the fiscal year beginning July 1, 2013, and
11 ending June 30, 2014, the following amount, or so much
12 thereof as is necessary, to be used for the purpose
13 designated:

14 To supplement the appropriation made for the
15 low-income home energy assistance program in 2013 Iowa
16 Acts, chapter 136, section 10:
17 \$ 2,000,000
18 Sec. _____. EFFECTIVE UPON ENACTMENT. This division
19 of this Act, being deemed of immediate importance,
20 takes effect upon enactment.>
21 2. By renumbering as necessary.

By RIDING of Polk

H-8262 FILED APRIL 14, 2014

SENATE FILE 2342

H-8263

1 Amend Senate File 2342, as amended, passed, and
2 reprinted by the Senate, as follows:

3 1. Page 17, after line 33 by inserting:

4 <Sec. _____. NEW SECTION. 22.13A Personnel
5 settlement agreements ---- executive branch employers.

6 1. For purposes of this section:

7 a. "Executive branch employer" means the executive
8 branch of state government, which includes any unit
9 of state government, including but not limited to an
10 authority, board, commission, committee, council,
11 department, or independent agency as defined in section
12 7E.4, each principal central department enumerated
13 in section 7E.5; the office of the governor; and the
14 office of an elective constitutional or statutory
15 officer.

16 b. "Personnel settlement agreement" means a binding
17 legal agreement between an employee and the employee's
18 executive branch employer to resolve a personnel
19 dispute including but not limited to a grievance.

20 "Personnel settlement agreement" does not include an
21 initial decision by an employee's immediate supervisor
22 concerning a personnel dispute or grievance.

23 2. a. For personnel settlement agreements with an
24 employee of an executive branch employer, excluding an
25 employee of an elective constitutional or statutory
26 officer or an employee of the state board of regents
27 or institution under the control of the state board
28 of regents, the personnel settlement agreement shall,
29 to the extent consistent with any provision of an
30 applicable collective bargaining agreement, be reviewed
31 and approved as to form by the attorney general or by
32 the attorney general's designee, and approved by the
33 director of the department of management, the director
34 of the department of administrative services, and the
35 head of the agency involved with the matter at issue.

36 b. For personnel settlement agreements with an
37 employee of the state board of regents or institution
38 under the control of the state board of regents,
39 the personnel settlement agreement shall, to the
40 extent consistent with any provision of an applicable
41 collective bargaining agreement, be reviewed and
42 approved as to form by the attorney general or by
43 the attorney general's designee, and approved by the
44 executive director of the state board of regents and
45 the head of the institution involved with the matter
46 at issue.

47 c. For personnel settlement agreements with an
48 employee of an elective constitutional or statutory
49 officer, the personnel settlement agreement shall,
50 to the extent consistent with any provision of an

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1 applicable collective bargaining agreement, be reviewed
2 and approved as to form by the attorney general or by
3 the attorney general's designee, and approved by the
4 applicable elected constitutional or statutory officer.

5 d. For personnel settlement agreements with an
6 employee of an executive branch employer subject to
7 review and approval pursuant to the requirements of a
8 collective bargaining agreement that are inconsistent
9 with the requirements of this subsection, a report on
10 the personnel settlement agreement shall be provided to
11 those persons who would otherwise review or approve the
12 personnel settlement agreement for that employee.

13 3. Personnel settlement agreements shall not
14 contain any confidentiality or nondisclosure provision
15 that attempts to prevent the disclosure of the
16 personnel settlement agreement.

17 4. All personnel settlement agreements shall be
18 made easily accessible to the public on an internet
19 site maintained as follows:

20 a. For personnel settlement agreements with an
21 employee of an executive branch employer, excluding an
22 employee of an elective constitutional or statutory
23 officer or an employee of the state board of regents
24 or institution under the control of the state board of
25 regents, by the department of administrative services.

26 b. For personnel settlement agreements with an
27 employee of the state board of regents or institution
28 under the control of the state board of regents, by the
29 state board of regents.

30 c. For personnel settlement agreements with an
31 employee of an elective constitutional or statutory
32 officer, by the applicable elected constitutional or
33 statutory officer.>

34 2. Page 18, by striking lines 28 and 29 and
35 inserting:

36 <Sec. _____. APPLICABILITY. The following provision
37 of this division of this Act applies retroactively to
38 July 1, 2013:

39 1. The provision of this division of this Act
40 making an appropriation to the auditor of state.>

41 3. By renumbering as necessary.

By HUNTER of Polk

SENATE FILE 2342

H-8264

1 Amend Senate File 2342, as amended, passed, and
2 reprinted by the Senate, as follows:
3 1. Page 17, after line 31 by inserting:
4 <DIVISION ____
5 IOWA PRODUCTS
6 Sec. ____ . IOWA PRODUCTS. As a condition of
7 receiving an appropriation, any agency appropriated
8 moneys pursuant to this 2014 Act shall give first
9 preference when purchasing a product to an Iowa product
10 or a product produced by an Iowa-based business.
11 Second preference shall be given to a United States
12 product or a product produced by a business based in
13 the United States.>
14 2. By renumbering as necessary.

By BEARINGER of Fayette

H-8264 FILED APRIL 14, 2014

SENATE FILE 2349

H-8265

1 Amend the amendment, H-8250, to Senate File 2349,
2 as amended, passed, and reprinted by the Senate, as
3 follows:
4 1. Page 2, by striking lines 19 and 20 and
5 inserting:
6 <b. For construction improvement projects for Iowa
7 national guard installations and readiness centers to
8 support operations and training requirements:>
9 2. By renumbering as necessary.

By ALONS of Sioux
COHOON of Des Moines
HUSEMAN of Cherokee

H-8265 FILED APRIL 14, 2014

SENATE FILE 2349

H-8266

1 Amend the amendment, H-8250, to Senate File 2349,
2 as amended, passed, and reprinted by the Senate, as
3 follows:
4 1. By striking page 11, line 49, through page 13,
5 line 6.
6 2. By renumbering as necessary.

By MEYER of Polk

H-8266 FILED APRIL 14, 2014

SENATE FILE 2349

H-8267

1 Amend the amendment, H-8250, to Senate File 2349,
2 as amended, passed, and reprinted by the Senate, as
3 follows:

4 1. Page 2, after line 13 by inserting:

5 <e. For deposit in the southern Iowa development
6 and conservation fund created in section 161D.12,
7 notwithstanding section 8.57, subsection 5, paragraph
8 "c":

9 FY 2014-2015:

10 \$ 250,000

11 Of the amount allocated in this lettered paragraph,
12 not more than 10 percent of the moneys appropriated in
13 this paragraph may be used for administrative costs.>

14 2. By renumbering as necessary.

By GASKILL of Wapello

H-8267 FILED APRIL 14, 2014

SENATE FILE 2349

H-8268

1 Amend the amendment, H-8250, to Senate File 2349,
2 as amended, passed, and reprinted by the Senate, as
3 follows:

4 1. Page 2, line 10, by striking <parcs,> and
5 inserting <parcs and that support the celebration
6 of the twenty-fifth anniversary of the resource
7 enhancement and protection program with local events
8 involving, if possible, co-sponsors from each county in
9 the state,>

10 2. Page 2, line 13, by striking <2,000,000> and
11 inserting <2,650,000>

12 3. Page 2, after line 13 by inserting: <Of the
13 amount appropriated in this lettered paragraph,
14 \$650,000 shall be used for costs associated with
15 sponsoring or co-sponsoring public events with partner
16 organizations that commemorate the twenty-fifth
17 anniversary of the resource enhancement and protection
18 program, pursuant to 2014 Iowa Acts, House Resolution
19 119, if passed.>

20 4. By renumbering as necessary.

By ISENHART of Dubuque

H-8268 FILED APRIL 14, 2014



HF 2468 – Adoption Tax Credit (LSB 6200HV)
Analyst: Jeff Robinson (Phone: (515) 281-4614) (jeff.robinson@legis.iowa.gov)
Fiscal Note Version – New

Description

House File 2468 provides an individual income tax credit equal to the amount of eligible adoption expenses paid by a taxpayer in connection with the adoption of a child. The credit is limited to \$2,500 per adoption. Any credit in excess of the taxpayer's liability is refundable or may be carried forward as a payment for the next tax year's liability at the election of the taxpayer. This Bill applies retroactively to January 1, 2014 (tax year 2014).

Background

Under current law, Iowa taxpayers may claim an itemized deduction for eligible adoption expenses that exceed 3.0% of the taxpayer's net income. This Bill will allow a credit of up to \$2,500 per adoption, but claiming the credit will disallow the itemized deduction for the same expense dollars.

Assumptions

- Based on 2012 and 2013 federal adoption tax credits claimed by Iowa taxpayers, and adjusting for differences between coverage and refundability between the federal credit and the proposed Iowa credit, it is estimated that an average of 410 households will claim the new tax credit each year and the average decrease in income tax liability per household claiming the credit will be \$2,056 (value of the refundable tax credit, less the implications of reduced itemized deductions).
- The local option income surtax for schools is based on a taxpayer's State income tax liability, prior to any reduction due to refundable tax credits. This Bill will reduce itemized deductions and increase State tax liability prior to refundable tax credits, so this Bill will increase revenue raised by local option income surtax for schools. Since the new tax credit is a refundable credit, that portion of the tax change does not impact the surtax calculation.

Fiscal Impact

The new refundable income tax credit for eligible adoption expenses created in this Bill is projected to reduce net General Fund revenue by \$843,000, beginning in FY 2015. The change will also increase the statewide yield of the local option income surtax for schools by \$30,000 per year.

Sources

Federal adoption tax credit claims (tax years 2012 & 2013)
Iowa Department of Revenue

/s/ Holly M. Lyons

April 14, 2014