

**EIGHTY-SIXTH GENERAL ASSEMBLY
2015 REGULAR SESSION
DAILY
HOUSE CLIP SHEET**

APRIL 9, 2015

**Senate Amendment to
HOUSE FILE 203**

H-1207

1 Amend House File 203, as amended, passed, and
2 reprinted by the House, as follows:
3 1. Page 7, line 29, after <section.> by inserting
4 <Upon receipt of an application, the board shall
5 conduct a background check of the applicant.>

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H-1207 FILED APRIL 8, 2015

**Senate Amendment to
HOUSE FILE 227**

H-1208

1 Amend House File 227, as amended, passed, and
2 reprinted by the House, as follows:
3 1. Page 1, line 17, after <b.> by inserting <(1)>
4 2. Page 1, line 17, by striking <scheduled
5 violation or a>
6 3. Page 1, after line 23 by inserting:
7 <(2) A person arrested for a scheduled violation
8 who is not housed in the general population of a
9 county jail or municipal holding facility shall not
10 be subject to either a strip search or a visual strip
11 search unless there is probable cause to believe that
12 the person is concealing a weapon or contraband, and a
13 search warrant is obtained.>

RECEIVED FROM THE SENATE

H-1208 FILED APRIL 8, 2015

**Senate Amendment to
HOUSE FILE 468**

H-1209

1 Amend House File 468, as passed by the House, as
2 follows:
3 1. Page 4, line 25, after <county> by inserting <including>
4 including>
5 2. Page 4, line 26, by striking <chapter> and
6 inserting <~~chapter~~ chapters 97B and>
7 3. Page 5, line 17, after <Minimum> by inserting
8 <professional qualifications and>

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H-1209 FILED APRIL 8, 2015

HOUSE FILE 627

H-1210

1 Amend House File 627 as follows:
2 1. Page 1, by striking lines 9 and 10 and inserting
3 <commercial, industrial, or agricultural. The
4 exemption shall be allowed for ten consecutive years.
5 The exemption>
6 2. Page 1, by striking line 25 and inserting <be
7 allowed for ten consecutive years without further>

By KEARNS of Lee

H-1210 FILED APRIL 8, 2015

SENATE FILE 385

H-1212

1 Amend the amendment, H-1176, to Senate File 385,
2 as amended, passed, and reprinted by the Senate, as
3 follows:
4 1. Page 1, line 13, after <that> by inserting <the
5 defendant has established that>
6 2. Page 1, line 24, after <charges> by inserting
7 <, unless the court finds good cause to waive this
8 requirement for reasons including but not limited to
9 the fact that the defendant was the victim of identity
10 theft or mistaken identity>
11 3. Page 2, before line 4 by inserting:
12 <___. Page 2, line 19, by striking <July> and
13 inserting <January>>
14 4. By renumbering as necessary.

By HAGENOW of Polk

H-1212 FILED APRIL 8, 2015

SENATE FILE 404

H-1211

1 Amend Senate File 404, as passed by the Senate, as
2 follows:

3 1. Page 2, line 3, by striking <Transcript work
4 product> and inserting <Audio recordings>

5 2. Page 2, line 4, by striking <A> and inserting

6 1. Except as provided in subsection 2 or 3, a>

7 3. Page 2, after line 9 by inserting:

8 <2. An audio recording of a certified shorthand
9 reporter appointed under section 602.6603 shall be
10 provided to the presiding judge or chief judge for an
11 in-camera review upon court order for good cause shown.

12 3. a. An audio recording of a certified shorthand
13 reporter shall be provided to the board upon request
14 by the board if a disciplinary proceeding is pending
15 regarding the certified shorthand reporter who is a
16 respondent under the provisions of section 602.3203
17 or the rules of the board of examiners of shorthand
18 reporters, Iowa court rules, ch. 46.

19 b. The audio recordings provided in this subsection
20 shall be kept confidential by the board in a manner as
21 provided in section 272C.6, subsection 4.>

By HAGENOW of Polk

H-1211 FILED APRIL 8, 2015



HF 624 – Custom Farming Contract Tax Credit (LSB2359HZ)
Analyst: Jeff Robinson (Phone: (515) 281-4614) (jeff.robinson@legis.iowa.gov)
Fiscal Note Version – New

Description

House File 624 relates to the existing Custom Farming Contract Tax Credit portion of the Beginning Farmer Tax Credit Program. This Bill extends the maximum length of a qualified custom farming contract from the existing 12 months, to 24 months. The change is effective on enactment and applies retroactively to January 1, 2015.

Background

The Custom Farming Contract Tax Credit is equal to 7.0% of the amount paid by the taxpayer to a qualified beginning farmer under a custom farming contract. For the first year of a contract, the credit is equal to 8.0% if the beginning farmer is a veteran. The credit is limited to no more than \$4.0 million across all qualified contracts in one year. A single taxpayer may not receive tax credits under the Beginning Farmer Tax Credit Program in excess of \$50,000.

The Beginning Farmer Tax Credit Program is administered by the Iowa Finance Authority and the Department of Revenue. The tax credit is not refundable or transferable but any unused credit may be carried forward for up to 10 tax years.

Assumptions

- Current usage of the Custom Farming Contract Tax Credit does not approach the existing \$4.0 million cap and it is assumed that while extending the allowed contract duration will increase utilization of the Credit, usage will still be less than the current cap.
- Tax credit usage under current law is expected to be similar to the average for 2013 through 2015 (\$30,000 per year).
- Tax credit usage with the changes proposed in this Bill is expected to double, to \$60,000 each year, beginning in tax year 2015.
- Tax credit redemption will follow the following pattern: first year – 45.0%; second year – 20.0%; third year – 10.0%; fourth year – 8.0%; fifth year – 6.0%; sixth year – 3.0%. A total of 8.0% of the credits will expire unredeemed.
- The Custom Farming Contract Tax Credit will sunset at the end of tax year 2017.

Fiscal Impact

Extension of the allowable contract period for the Custom Farming Contract Tax Credit to 24 months is projected to decrease State General Fund revenue by \$83,000 over a period of eight fiscal years, beginning in FY 2016. In no year is the impact expected to exceed \$25,000.

Source

Department of Revenue

/s/ Holly M. Lyons

April 7, 2015