

AN ACT

RELATING TO STATE AND LOCAL FINANCES BY MAKING APPROPRIATIONS,
PROVIDING FOR FEES, PROVIDING FOR LEGAL RESPONSIBILITIES,
AND PROVIDING FOR REGULATORY REQUIREMENTS, TAXATION, AND
OTHER PROPERLY RELATED MATTERS, AND INCLUDING PENALTIES AND
EFFECTIVE DATE AND RETROACTIVE APPLICABILITY PROVISIONS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

DIVISION I

STANDING APPROPRIATIONS AND RELATED MATTERS

Section 1. 2013 Iowa Acts, chapter 140, is amended by adding
the following new section:

NEW SECTION. SEC. 1A. BUDGET PROCESS FOR FISCAL YEAR
2015-2016.

1. For the budget process applicable to the fiscal year
beginning July 1, 2015, on or before October 1, 2014, in lieu
of the information specified in section 8.23, subsection 1,
unnumbered paragraph 1, and paragraph "a", all departments and
establishments of the government shall transmit to the director
of the department of management, on blanks to be furnished by
the director, estimates of their expenditure requirements,
including every proposed expenditure, for the ensuing fiscal
year, together with supporting data and explanations as called
for by the director of the department of management after
consultation with the legislative services agency.

2. The estimates of expenditure requirements shall be
in a form specified by the director of the department of
management, and the expenditure requirements shall include all
proposed expenditures and shall be prioritized by program or
the results to be achieved. The estimates shall be accompanied
by performance measures for evaluating the effectiveness of the

programs or results.

Sec. 2. 2013 Iowa Acts, chapter 140, is amended by adding the following new section:

NEW SECTION. SEC. 3A. GENERAL ASSEMBLY.

1. The appropriations made pursuant to section 2.12 for the expenses of the general assembly and legislative agencies for the fiscal year beginning July 1, 2014, and ending June 30, 2015, are reduced by the following amount:

..... \$ 3,000,000

2. The budgeted amounts for the general assembly for the fiscal year beginning July 1, 2014, may be adjusted to reflect unexpended budgeted amounts from the previous fiscal year.

Sec. 3. 2013 Iowa Acts, chapter 140, section 6, is amended to read as follows:

SEC. 6. LIMITATIONS OF STANDING APPROPRIATIONS — FY 2014-2015. Notwithstanding the standing appropriations in the following designated sections for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the amounts appropriated from the general fund of the state pursuant to these sections for the following designated purposes shall not exceed the following amounts:

1. For operational support grants and community cultural grants under section 99F.11, subsection 3, paragraph "d", subparagraph (1):

..... \$ 208,351
416,702

~~2. For regional tourism marketing under section 99F.11, subsection 3, paragraph "d", subparagraph (2):~~

~~..... \$ 582,000~~

3. For payment for nonpublic school transportation under section 285.2:

..... \$ 8,560,931

If total approved claims for reimbursement for nonpublic school pupil transportation exceed the amount appropriated in accordance with this subsection, the department of education shall prorate the amount of each approved claim.

4. For the enforcement of chapter 453D relating to tobacco product manufacturers under section 453D.8:

..... \$ 9,208
18,416

Sec. 4. Section 257.35, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 8A. Notwithstanding subsection 1, and in

addition to the reduction applicable pursuant to subsection 2, the state aid for area education agencies and the portion of the combined district cost calculated for these agencies for the fiscal year beginning July 1, 2014, and ending June 30, 2015, shall be reduced by the department of management by fifteen million dollars. The reduction for each area education agency shall be prorated based on the reduction that the agency received in the fiscal year beginning July 1, 2003.

DIVISION II

CLAIMS AGAINST THE STATE AND BY THE STATE

Sec. 5. Section 8.55, subsection 3, paragraph a, Code 2014, is amended to read as follows:

a. Except as provided in paragraphs "b", "c", and "d", and "0e", the moneys in the Iowa economic emergency fund shall only be used pursuant to an appropriation made by the general assembly. An appropriation shall only be made for the fiscal year in which the appropriation is made. The moneys shall only be appropriated by the general assembly for emergency expenditures.

Sec. 6. Section 8.55, subsection 3, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. 0e. There is appropriated from the Iowa economic emergency fund to the state appeal board an amount sufficient to pay claims authorized by the state appeal board as provided in section 25.2.

Sec. 7. Section 25.2, subsection 4, Code 2014, is amended to read as follows:

4. Payments authorized by the state appeal board shall be paid from the appropriation or fund of original certification of the claim. However, if that appropriation or fund has since reverted under section 8.33, then such payment authorized by the state appeal board shall be ~~out of any money in the state treasury not otherwise appropriated~~ as follows:

a. From the appropriation made from the Iowa economic emergency fund in section 8.55 for purposes of paying such expenses.

b. To the extent the appropriation from the Iowa economic emergency fund described in paragraph "a" is insufficient to pay such expenses, there is appropriated from moneys in the general fund of the state not otherwise appropriated the amount necessary to fund the deficiency.

DIVISION III

MISCELLANEOUS PROVISIONS AND APPROPRIATIONS

Sec. 8. AIR QUALITY PROGRAM. Notwithstanding the purposes provided in section 455E.11, subsection 2, paragraph "c", there is appropriated from the household hazardous waste account of the groundwater protection fund to the department of natural resources for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For supporting the department's air quality programs, including salaries, support, maintenance, and miscellaneous purposes:

..... \$ 1,400,000

Sec. 9. FOOD SECURITY FOR OLDER INDIVIDUALS. There is appropriated from the general fund of the state to the department on aging for the fiscal year beginning July 1, 2014, and ending June 30, 2015, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

To award to each area agency on aging designated under section 231.32 in the proportion that the estimated amount of older individuals in Iowa served by that area agency on aging bears to the total estimated amount of older individuals in Iowa, to be used to provide congregate meals and home-delivered meals to food-insecure older individuals in Iowa:

..... \$ 250,000

Sec. 10. AIR QUALITY STAKEHOLDER GROUP. The director of the department of natural resources shall convene a stakeholder group for purposes of studying the funding of air quality programs administered by the department. By December 1, 2014, the department shall submit a written report to the general assembly regarding the findings and recommendations of the stakeholder group.

Sec. 11. PERSONNEL SETTLEMENT AGREEMENT PAYMENTS. The general assembly and the judicial branch shall not enter into a personnel settlement agreement with a state employee that contains a confidentiality provision intended to prevent public disclosure of the agreement or any terms of the agreement.

Sec. 12. Section 8.9, subsection 2, paragraph a, Code 2014, is amended to read as follows:

a. All grant applications submitted and grant moneys received by a department on behalf of the state shall be reported to the office of grants enterprise management. The office shall by ~~January 31~~ December 1 of each year submit to the fiscal services division of the legislative services

agency a written report listing all grants received during the ~~previous calendar~~ most recently completed federal fiscal year with a value over one thousand dollars and the funding entity and purpose for each grant. However, the reports on grants filed by the state board of regents pursuant to section 8.44 shall be deemed sufficient to comply with the requirements of this subsection. In addition, each department shall submit and the office shall report, as applicable, for each grant applied for or received and other federal moneys received the expected duration of the grant or the other moneys, maintenance of effort or other matching fund requirements throughout and following the period of the grant or the other moneys, the sources of the federal funding and any match funding, any policy, program, or operational requirement associated with receipt of the funding, a status report on changes anticipated in the federal requirements associated with the grant or other federal funding during the fiscal year in progress and the succeeding fiscal year, and any other information concerning the grant or other federal funding that would be helpful in the development of policy or budget decisions. The fiscal services division of the legislative services agency shall compile the information received for consideration by the standing joint appropriations subcommittees of the general assembly.

Sec. 13. Section 68B.3, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 2A. This section does not apply to sales of services by a member of a board or commission as defined under section 7E.4 to state executive branch agencies or subunits of departments or independent agencies as defined in section 7E.4 that are not the subunit of the department or independent agency in which the person serves or are not a subunit of a department or independent agency with which the person has substantial and regular contact as part of the person's duties.

Sec. 14. Section 97B.52A, subsection 1, paragraph c, subparagraph (2), subparagraph division (b), Code 2014, is amended to read as follows:

(b) For a member whose first month of entitlement is July 2004 or later, but before July ~~2014~~ 2016, covered employment does not include employment as a licensed health care professional by a public hospital. For the purposes of this subparagraph, "*public hospital*" means a hospital licensed pursuant to chapter 135B and governed pursuant to chapter 145A, 347, 347A, or 392.

Sec. 15. Section 602.1302, subsection 3, Code 2014, is amended to read as follows:

3. A revolving fund is created in the state treasury for the payment of jury and witness fees, mileage, costs related to summoning jurors by the judicial branch, costs and fees related to the management and payment of interpreters and translators in judicial branch legal proceedings and court-ordered programs, and attorney fees paid by the state public defender for counsel appointed pursuant to section 600A.6A. The judicial branch shall deposit any reimbursements to the state for the payment of jury and witness fees and mileage in the revolving fund. In each calendar quarter the judicial branch shall reimburse the state public defender for attorney fees paid pursuant to section 600A.6B. Notwithstanding section 8.33, unencumbered and unobligated receipts in the revolving fund at the end of a fiscal year do not revert to the general fund of the state. The judicial branch shall on or before February 1 file a financial accounting of the moneys in the revolving fund with the legislative services agency. The accounting shall include an estimate of disbursements from the revolving fund for the remainder of the fiscal year and for the next fiscal year.

Sec. 16. 2013 Iowa Acts, chapter 138, section 157, subsection 5A, if enacted by 2014 Iowa Acts, House File 2463, is amended by striking the subsection.

DIVISION IV

CORRECTIVE PROVISIONS

Sec. 17. Section 15.353, subsection 1, paragraph c, subparagraph (2), if enacted by 2014 Iowa Acts, House File 2448, is amended to read as follows:

(2) The average dwelling unit cost does not exceed two hundred fifty thousand dollars per dwelling unit if the project involves the rehabilitation, repair, redevelopment, or preservation of ~~eligible property, as that term is defined in section 404A.1, subsection 2~~ property described in section 404A.1, subsection 7, paragraph "a".

Sec. 18. Section 15J.4, subsection 1, paragraph b, as amended by 2014 Iowa Acts, House File 2448, section 34, if enacted, is amended to read as follows:

b. The area was in whole or in part a designated economic development enterprise zone under chapter 15E, division XVIII, Code 2014, immediately prior to the effective date of this division of this Act, or the area is in whole or in part an

urban renewal area established pursuant to chapter 403.

Sec. 19. Section 123.47, subsection 1A, paragraph c, subparagraph (2), as enacted by 2014 Iowa Acts, Senate File 2310, section 1, is amended to read as follows:

(2) A person under legal age who consumes or possesses any alcoholic liquor, wine, or beer in connection with a religious observance, ceremony, or ~~right~~ rite.

Sec. 20. Section 331.552, subsection 35, as amended by 2014 Iowa Acts, House File 2273, section 5, if enacted, is amended to read as follows:

35. a. Destroy special assessment records required by section 445.11 within the county system after ten years have elapsed from the end of the fiscal year in which the special assessment was paid in full. The county treasurer shall also destroy the resolution of necessity, plat, and schedule of assessments required by section 384.51 after ten years have elapsed from the end of the fiscal year in which the entire schedule was paid in full. This ~~subsection~~ paragraph applies to documents described in this ~~subsection~~ paragraph that are in existence before, on, or after July 1, 2003.

b. Destroy assessment records required by chapter 468 within the county system after ten years have elapsed from the end of the fiscal year in which the assessment was paid in full. The county treasurer shall also destroy the accompanying documents including any resolutions, plats, or schedule of assessments after ten years have elapsed from the end of the fiscal year in which the entire schedule was paid in full. This ~~subsection~~ paragraph applies to documents described in this ~~subsection~~ paragraph that are in existence before, on, or after July 1, 2014.

Sec. 21. Section 422.33, subsection 4, paragraph c, Code 2014, as amended by 2014 Iowa Acts, Senate File 2240, section 87, and redesignated as paragraph b, subparagraph (3), is amended to read as follows:

(3) Subtract an exemption amount of forty thousand dollars. This exemption amount shall be reduced, but not below zero, by an amount equal to twenty-five percent of the amount by which the alternative minimum taxable income of the taxpayer, computed without regard to the exemption amount in this ~~paragraph~~ subparagraph, exceeds one hundred fifty thousand dollars.

Sec. 22. Section 425.15, subsection 1, paragraph a, as enacted by 2014 Iowa Acts, Senate File 2352, section 1, is

amended to read as follows:

a. A veteran of any of the military forces of the United States, who acquired the homestead under 38 U.S.C. §21.801, 21.802, prior to August 6, 1991, or under 38 U.S.C. §2101, 2102.

Sec. 23. Section 508.36, subsection 13, paragraph d, subparagraph (1), subparagraph division (c), as enacted by 2014 Iowa Acts, Senate File 2131, section 9, is amended to read as follows:

(c) Minimum reserves for all other policies ~~of~~ or contracts subject to subsection 1, paragraph "b".

Sec. 24. Section 508.36, subsection 16, paragraph c, subparagraph (3), as enacted by 2014 Iowa Acts, Senate File 2131, section 9, is amended to read as follows:

(3) Once any portion of a memorandum in support of an opinion submitted under subsection 2 or a principle-based valuation report developed under subsection 14, paragraph "b", subparagraph (3), is cited by a company in its marketing or is publicly volunteered to or before a governmental agency other than a state insurance department or is released by the company to the news media, all portions ~~of~~ of such memorandum or report shall no longer be confidential information.

Sec. 25. Section 508.37, subsection 6, paragraph h, subparagraph (8), as enacted by 2014 Iowa Acts, Senate File 2131, section 13, is amended to read as follows:

(8) For policies issued on or after the operative date of the valuation manual, the valuation manual shall provide the Commissioners Standard Mortality Table for use in determining the minimum nonforfeiture standard that may be substituted for the Commissioners 1961 Standard Industrial Mortality Table or the Commissioners 1961 Industrial Extended Term Insurance Table. If the commissioner approves by regulation rule any Commissioners Standard Industrial Mortality Table adopted by the national association of insurance commissioners for use in determining the minimum nonforfeiture standard for policies issued on or after the operative date of the valuation manual, then that minimum nonforfeiture standard supersedes the minimum nonforfeiture standard provided by the valuation manual.

Sec. 26. Section 537.1301, subsection 46, as enacted by 2014 Iowa Acts, House File 2324, section 17, is amended to read as follows:

46. "Threshold amount" means the threshold amount, as determined by 12 C.F.R. ~~§226.3(b)~~ §1026.3(b), in effect during

the period the consumer credit transaction was entered into.

Sec. 27. 2014 Iowa Acts, Senate File 2257, section 15, is amended by striking the section and inserting in lieu thereof the following:

SEC. 15. REPEAL. Sections 261.17A, 261.22, 261.39, 261.41, 261.44, 261.48, 261.54, 261.81A, and 261.82, Code 2014, are repealed.

Sec. 28. REPEAL. 2014 Iowa Acts, House File 2423, section 159, is repealed.

Sec. 29. CONTINGENT EFFECTIVENESS. The section of this division of this Act amending section 15.353, subsection 1, paragraph "c", subparagraph (2), takes effect only if 2014 Iowa Acts, House File 2453, is enacted.

DIVISION V

GENERAL ASSEMBLY PUBLICATIONS PROVISIONS

Sec. 30. Section 2.42, subsection 13, Code 2014, is amended to read as follows:

13. To establish policies with regard to publishing printed and electronic versions of legal publications as provided in chapters 2A and 2B, including the Iowa Acts, Iowa Code, ~~Code Supplement~~, Iowa administrative bulletin, Iowa administrative code, and Iowa court rules, or any part of those publications. The publishing policies may include, but are not limited to: the style and format to be used; the frequency of publication; the contents of the publications; the numbering systems to be used; the preparation of editorial comments or notations; the correction of errors; the type of print or electronic media and data processing software to be used; the number of volumes to be published; recommended revisions; the letting of contracts for publication; the pricing of the publications to which section 22.3 does not apply; access to, and the use, reproduction, legal protection, sale or distribution, and pricing of related data processing software consistent with chapter 22; and any other matters deemed necessary to the publication of uniform and understandable publications.

Sec. 31. Section 2A.1, subsection 2, paragraph d, unnumbered paragraph 1, Code 2014, is amended to read as follows:

Publication of the official legal publications of the state, including but not limited to the Iowa Acts, Iowa Code, ~~Code Supplement~~, Iowa administrative bulletin, Iowa administrative code, and Iowa court rules as provided in chapter 2B. The

legislative services agency shall do all of the following:

Sec. 32. Section 2A.5, subsection 2, paragraph b, Code 2014, is amended by striking the paragraph.

Sec. 33. Section 2A.5, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 2A. The legislative services agency shall publish annually an electronic or printed version of the roster of state officials. The roster of state officials shall include a correct list of state officers and deputies; members of boards and commissions; justices of the supreme court, judges of the court of appeals, and judges of the district courts including district associate judges and judicial magistrates; and members of the general assembly. The office of the governor shall cooperate in the preparation of the list.

Sec. 34. Section 2B.5, subsection 3, Code 2014, is amended by striking the subsection.

Sec. 35. Section 2B.5A, subsection 2, Code 2014, is amended to read as follows:

2. In consultation with the administrative rules coordinator, the administrative code editor shall prescribe a uniform style and form required for a person filing a document for publication in the Iowa administrative bulletin or the Iowa administrative code, including but not limited to a rulemaking document. A rulemaking document includes a notice of intended action as provided in section 17A.4 or an adopted rule for filing as provided in section 17A.5. The rulemaking document shall correlate each rule to the uniform numbering system established by the administrative code editor. The administrative code editor shall provide for the publication of an electronic ~~publication~~ version of the Iowa administrative bulletin and the Iowa administrative code. The administrative code editor shall review all submitted documents for style and form and notify the administrative rules coordinator if a rulemaking document is not in proper style or form, and may return or revise a document which is not in proper style and form. The style and form prescribed shall require that a rulemaking document include a reference to the statute which the rules are intended to implement.

Sec. 36. Section 2B.5A, subsection 6, paragraph a, subparagraph (2), subparagraph division (b), Code 2014, is amended to read as follows:

(b) A print ~~edition~~ version may include an index.

Sec. 37. Section 2B.5B, subsection 2, Code 2014, is amended

to read as follows:

2. The administrative code editor, upon direction by the Iowa supreme court and in accordance with the policies of the legislative council pursuant to section 2.42 and the legislative services agency pursuant to section 2A.1, shall prescribe a uniform style and form required for filing a document for publication in the Iowa court rules. The document shall correlate each rule to the uniform numbering system. The administrative code editor shall provide for the publication of an electronic publication version of the Iowa court rules. The administrative code editor shall review all submitted documents for style and form and notify the Iowa supreme court if a rulemaking document is not in proper style or form, and may return or revise a document which is not in proper style and form.

Sec. 38. Section 2B.5B, subsection 3, paragraph b, subparagraph (2), subparagraph division (b), Code 2014, is amended to read as follows:

(b) A print version ~~shall~~ may include an index.

Sec. 39. Section 2B.6, subsection 2, paragraph b, Code 2014, is amended to read as follows:

b. ~~The Iowa Code or Code Supplement,~~ as provided in section 2B.12.

Sec. 40. Section 2B.12, Code 2014, is amended to read as follows:

2B.12 Iowa Code and Code Supplement.

1. The legislative services agency shall control and maintain in a secure electronic repository custodial information used to publish the Iowa Code.

2. The legislative services agency shall publish an annual edition of the Iowa Code as soon as possible after the final adjournment of a regular or special session of a general assembly. ~~However, the legislative services agency may publish a new Code Supplement in lieu of the Iowa Code as soon as possible after the final adjournment of a regular session of a general assembly. The legislative services agency may publish a new edition of the Iowa Code or Code Supplement as soon as possible after the final adjournment of a special session of the general assembly.~~

3. An edition of the Iowa Code ~~or Code Supplement~~ shall contain each Code section in its new or amended form. However, a new section or amendment which does not take effect until after the probable publication date of a succeeding Iowa Code

~~or Code Supplement~~ may be deferred for publication in that succeeding Iowa Code ~~or Code Supplement~~. The sections shall be inserted in each edition in a logical order as determined by the Iowa Code editor in accordance with the policies of the legislative council.

4. Each section of an Iowa Code ~~or Code Supplement~~ shall be indicated by a number printed in boldface type and shall have an appropriate headnote printed in boldface type.

5. The Iowa Code shall include all of the following:

a. The Declaration of Independence.

b. The Articles of Confederation.

c. The Constitution of the United States.

d. The laws of the United States relating to the authentication of records.

e. The Constitution of the State of Iowa, original and codified versions.

f. The Act admitting Iowa into the union as a state.

g. The arrangement of the Code into distinct units, as established by the legislative services agency, which may include titles, subunits of titles, chapters, subunits of chapters, and sections, and subunits of sections. The distinct units shall be numbered and may include names.

h. All of the statutes of Iowa of a general and permanent nature, except as provided in subsection 3.

i. A comprehensive method to search and identify its contents, including the text of the Constitution and statutes of the State of Iowa.

(1) An electronic version may include search and retrieval programming, analysis of titles and chapters, and an index and a summary index.

(2) A print version shall include an analysis of titles and chapters, and may include an index and a summary index.

6. The Iowa Code may include all of the following:

a. A preface.

b. A description of citations to statutes.

c. Abbreviations to other publications which may be referred to in the Iowa Code.

d. Appropriate historical references or source notes.

e. An analysis of the Code by titles and chapters.

f. Other reference materials as determined by the Iowa Code editor in accordance with any policies of the legislative council.

~~7. A Code Supplement shall include all of the following:~~

~~a. The text of statutes of Iowa of a general and permanent nature that were enacted during the preceding regular or special session, except as provided in subsection 3; an indication of all sections repealed during that session; and any amendments to the Constitution of the State of Iowa approved by the voters since the adjournment of the previous regular session of the general assembly.~~

~~b. A chapter title and number for each chapter or part of a chapter included.~~

~~c. A comprehensive method to search and identify its contents, including the text of statutes and the Constitution of the State of Iowa.~~

~~(1) An electronic version may include search and retrieval programming and an index and a summary index.~~

~~(2) A print version may include an index and a summary index.~~

~~8. 7. The Iowa Code or Code Supplement may include appropriate tables showing the disposition of Acts of the general assembly, the corresponding sections from edition to edition of an Iowa Code or Code Supplement, and other reference material as determined by the Iowa Code editor in accordance with policies of the legislative council.~~

8. In lieu of or in addition to publishing an annual edition of the Iowa Code, the legislative services agency, in accordance with the policies of the legislative council, may publish a supplement to the Iowa Code, as necessary or desirable, in a manner similar to the publication of an annual edition of the Iowa Code.

Sec. 41. Section 2B.13, subsection 1, unnumbered paragraph 1, Code 2014, is amended to read as follows:

The Iowa Code editor in preparing the copy for an edition of the Iowa Code ~~or Code Supplement~~ shall not alter the sense, meaning, or effect of any Act of the general assembly, but may:

Sec. 42. Section 2B.13, subsection 1, paragraph f, Code 2014, is amended to read as follows:

f. Transfer, divide, or combine sections or parts of sections and add or ~~amend~~ revise headnotes to sections and ~~subsections~~ section subunits. Pursuant to section 3.3, the headnotes are not part of the law.

Sec. 43. Section 2B.13, subsection 3, paragraph a, Code 2014, is amended to read as follows:

a. The Iowa Code editor may, in preparing the copy for an edition of the Iowa Code ~~or Code Supplement~~, establish

standards for and change capitalization, spelling, and punctuation in any provision for purposes of uniformity and consistency in language.

Sec. 44. Section 2B.13, subsection 4, paragraph a, Code 2014, is amended to read as follows:

a. The Iowa Code editor shall seek direction from the senate committee on judiciary and the house committee on judiciary when making Iowa Code ~~or Code Supplement~~ changes.

Sec. 45. Section 2B.13, subsection 5, Code 2014, is amended to read as follows:

5. The Iowa Code editor may prepare and publish comments deemed necessary for a proper explanation of the manner of ~~printing~~ publishing a section or chapter of the Iowa Code ~~or Code Supplement~~. The Iowa Code editor shall maintain a record of all of the corrections made under subsection 1. The Iowa Code editor shall also maintain a separate record of the changes made under subsection 1, paragraphs "b" through "h". The records shall be available to the public.

Sec. 46. Section 2B.13, subsection 7, paragraph a, Code 2014, is amended to read as follows:

a. The effective date of an edition of the Iowa Code or of a supplement to the Iowa Code Supplement or an edition of the Iowa administrative code is its publication date. A publication date is the date the publication is conclusively presumed to be complete, incorporating all revisions or editorial changes.

Sec. 47. Section 2B.13, subsection 7, paragraph b, subparagraph (1), Code 2014, is amended to read as follows:

(1) For the Iowa Code or a supplement to the Iowa Code Supplement, the publication date is the first day of the next regular session of the general assembly convened pursuant to Article III, section 2, of the Constitution of the State of Iowa. However, the legislative services agency may establish an alternative publication date, which may be the date that the publication is first available to the public accessing the general assembly's internet site. The legislative services agency shall provide notice of such an alternative publication date on the general assembly's internet site.

Sec. 48. Section 2B.17, subsection 2, paragraph b, Code 2014, is amended to read as follows:

b. For statutes, the official versions of publications shall be known as the Iowa Acts, the Iowa Code, and the Code Supplement for supplements for the years 1979 through 2011.

Sec. 49. Section 2B.17, subsection 4, paragraph c, Code 2014, is amended to read as follows:

c. The Iowa Code shall be cited as the Iowa Code. ~~The Code Supplement~~ Supplements to the Iowa Code published for the years 1979 through 2011 shall be cited as the Code Supplement. Subject to the legislative services agency style manual, the Iowa Code may be cited as the Code of Iowa or Code and the Code Supplement may be cited as the Iowa Code Supplement, with references identifying parts of the publication, including but not limited to title or chapter, section, or subunit of a section. If the citation refers to a past edition of the Iowa Code or Code Supplement, the citation shall identify the year of publication. The legislative services agency style manual shall provide for a citation form for any supplements to the Iowa Code published after the year 2013.

Sec. 50. Section 2B.18, subsection 1, Code 2014, is amended to read as follows:

1. The Iowa Code editor is the custodian of the official legal publications known as the Iowa Acts, Iowa Code, and Code Supplement for supplements to the Iowa Code for the years 1979 through 2011, and for any other supplements to the Iowa Code. The Iowa Code editor may attest to and authenticate any portion of such official legal publication for purposes of admitting a portion of the official legal publication in any court or office of any state, territory, or possession of the United States or in a foreign jurisdiction.

Sec. 51. Section 3.1, subsection 1, paragraphs a and b, Code 2014, are amended to read as follows:

a. Shall refer to the numbers of the sections or chapters of the Code ~~or Code Supplement~~ to be amended or repealed, but it is not necessary to refer to the sections or chapters in the title.

b. Shall refer to the session of the general assembly and the sections and chapters of the Acts to be amended if the bill relates to a section or sections of an Act not appearing in the Code ~~or codified in a supplement to the Code.~~

Sec. 52. Section 3.3, Code 2014, is amended to read as follows:

3.3 Headnotes and historical references.

1. Proper headnotes may be placed at the beginning of a section of a bill or at the beginning of a Code section, ~~and at the end of a Code section there may be placed a reference to the section number of the Code, or any Iowa Act from which the~~

~~matter of the Code section was taken~~ or Code section subunit.
However, except as provided for the uniform commercial code pursuant to section 554.1107, headnotes shall not be considered as part of the law as enacted.

2. At the end of a Code section there may be placed a reference to the section number of the Code, or any Iowa Act from which the matter of the Code section was taken.
Historical references shall not be considered as a part of the law as enacted.

DIVISION VI
SNOWMOBILES

Sec. 53. Section 321G.3, subsection 1, Code 2014, is amended to read as follows:

1. Each snowmobile used by a resident on public land, public ice, or a designated snowmobile trail of this state shall be currently registered in this state pursuant to section 321G.4. A ~~person~~ resident shall not operate, maintain, or give permission for the operation or maintenance of a snowmobile on public land, public ice, or a designated snowmobile trail unless the snowmobile is registered in accordance with this chapter ~~or applicable federal laws or in accordance with an approved numbering system of another state and the evidence of registration is in full force and effect.~~ A The owner of a snowmobile must also ~~be issued~~ obtain a user permit in accordance with ~~this chapter~~ section 321G.4A.

Sec. 54. Section 321G.4, subsections 2 and 4, Code 2014, are amended to read as follows:

2. The owner of the snowmobile shall file an application for registration with the department through the county recorder of the county of residence, ~~or in the case of a nonresident owner, in the county of primary use,~~ in the manner established by the commission. The application shall be completed by the owner and shall be accompanied by a fee of fifteen dollars and a writing fee as provided in section 321G.27. A snowmobile shall not be registered by the county recorder until the county recorder is presented with receipts, bills of sale, or other satisfactory evidence that the sales or use tax has been paid for the purchase of the snowmobile or that the owner is exempt from paying the tax. A snowmobile that has an expired registration certificate from another state may be registered in this state upon proper application, payment of all applicable registration and writing fees, and payment of a penalty of five dollars.

4. Notwithstanding subsections 1 and 2, a snowmobile ~~that is more than thirty years old~~ manufactured prior to 1984 may be registered as an antique snowmobile for a one-time fee of twenty-five dollars, which shall exempt the owner from annual registration and fee requirements for that snowmobile. However, if ownership of ~~such a~~ an antique snowmobile is transferred, the new owner shall register the snowmobile and pay the one-time fee as required under this subsection. A snowmobile may be registered under this section with only a signed bill of sale as evidence of ownership.

Sec. 55. NEW SECTION. **321G.4B Nonresident requirements — penalties.**

1. A nonresident wishing to operate a snowmobile on public land, public ice, or a designated snowmobile trail of this state shall obtain a user permit in accordance with section 321G.4A. In addition to obtaining a user permit, a nonresident shall display a current registration decal or other evidence of registration or numbering required by the owner's state of residence unless the owner resides in a state that does not register or number snowmobiles.

2. A violation of subsection 1 is punishable as a scheduled violation under section 805.8B, subsection 2, paragraph "a". When the scheduled fine is paid, the violator shall submit proof to the department that a user permit has been obtained and provide evidence of registration or numbering as required by the owner's state of residence, if applicable, to the department within thirty days of the date the fine is paid. A person who violates this section is guilty of a simple misdemeanor.

Sec. 56. Section 321G.20, Code 2014, is amended by striking the section and inserting in lieu thereof the following:

321G.20 Operation by persons under sixteen.

A person under sixteen years of age shall not operate a snowmobile on a designated snowmobile trail, public land, or public ice unless the operation is under the direct supervision of a parent, legal guardian, or another person of at least eighteen years of age authorized by the parent or guardian, who is experienced in snowmobile operation and who possesses a valid driver's license, as defined in section 321.1, or an education certificate issued under this chapter.

Sec. 57. Section 321G.24, subsection 1, Code 2014, is amended to read as follows:

1. A person ~~under eighteen~~ twelve through seventeen years

of age shall not operate a snowmobile on public land, public ice, a designated snowmobile trail, or land purchased with snowmobile registration funds in this state without obtaining a ~~valid~~ an education certificate approved by the department and having the certificate in the person's possession, unless the person is accompanied on the same snowmobile by a responsible person of at least eighteen years of age who is experienced in snowmobile operation and possesses a valid driver's license, as defined in section 321.1, or an education certificate issued under this chapter.

Sec. 58. Section 805.8B, subsection 2, paragraph a, Code 2014, is amended to read as follows:

a. For registration or user permit violations under section 321G.3, subsection 1, or section 321G.4B, the scheduled fine is fifty dollars.

DIVISION VII

INCOME TAX CHECKOFFS

Sec. 59. NEW SECTION. **422.12D** **Income tax checkoff for the Iowa state fair foundation fund.**

1. A person who files an individual or a joint income tax return with the department of revenue under section 422.13 may designate one dollar or more to be paid to the foundation fund of the Iowa state fair foundation as established in section 173.22. If the refund due on the return or the payment remitted with the return is insufficient to pay the amount designated by the taxpayer to the foundation fund, the amount designated shall be reduced to the remaining amount of the refund or the remaining amount remitted with the return. The designation of a contribution to the foundation fund under this section is irrevocable.

2. The director of revenue shall draft the income tax form to allow the designation of contributions to the foundation fund on the tax return. The department, on or before January 31, shall transfer the total amount designated on the tax form due in the preceding year to the foundation fund. However, before a checkoff pursuant to this section shall be permitted, all liabilities on the books of the department of administrative services and accounts identified as owing under section 8A.504 and the political contribution allowed under section 68A.601 shall be satisfied.

3. The Iowa state fair board may authorize payment from the foundation fund for purposes of supporting foundation activities.

4. The department of revenue shall adopt rules to implement this section.

5. This section is subject to repeal under section 422.12E.

Sec. 60. NEW SECTION. 422.12L Joint income tax checkoff for veterans trust fund and volunteer fire fighter preparedness fund.

1. A person who files an individual or a joint income tax return with the department of revenue under section 422.13 may designate one dollar or more to be paid jointly to the veterans trust fund created in section 35A.13 and to the volunteer fire fighter preparedness fund created in section 100B.13. If the refund due on the return or the payment remitted with the return is insufficient to pay the additional amount designated by the taxpayer, the amount designated shall be reduced to the remaining amount of refund or the remaining amount remitted with the return. The designation of a contribution under this section is irrevocable.

2. The director of revenue shall draft the income tax form to allow the designation of contributions to the veterans trust fund and to the volunteer fire fighter preparedness fund as one checkoff on the tax return. The department of revenue, on or before January 31, shall transfer one-half of the total amount designated on the tax return forms due in the preceding calendar year to the veterans trust fund and the remaining one-half to the volunteer fire fighter preparedness fund. However, before a checkoff pursuant to this section shall be permitted, all liabilities on the books of the department of administrative services and accounts identified as owing under section 8A.504 and the political contribution allowed under section 68A.601 shall be satisfied.

3. The department of revenue shall adopt rules to administer this section.

4. This section is subject to repeal under section 422.12E.

Sec. 61. REPEAL. Sections 422.12D and 422.12L, Code 2014, are repealed.

Sec. 62. RETROACTIVE APPLICABILITY. This division of this Act applies retroactively to January 1, 2014, for tax years beginning on or after that date.

DIVISION VIII
COUNTY RECORDERS

Sec. 63. Section 321G.1, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 9A. “*Document*” means a snowmobile certificate of title, registration certificate or registration

renewal, user permit, or duplicate special registration certificate issued by the county recorder's office.

Sec. 64. Section 321G.29, subsection 7, Code 2014, is amended to read as follows:

7. The county recorder shall maintain a an electronic record of any certificate of title which the county recorder issues ~~and shall keep each certificate of title on record~~ until the certificate of title has been inactive for five years. When issuing a title for a new snowmobile, the county recorder shall obtain and keep the certificate of origin on file ~~a copy of the certificate of origin~~. When issuing a title and registration for a used snowmobile for which there is no title or registration, the county recorder shall obtain and keep on file the affidavit for the unregistered and untitled snowmobile.

Sec. 65. Section 321G.32, subsection 1, paragraph a, Code 2014, is amended to read as follows:

a. To perfect the security interest, an application for security interest must be presented along with the original title. The county recorder shall note the security interest on the face of the title and ~~on~~ in the copy in electronic record maintained by the recorder's office.

Sec. 66. Section 321I.1, Code 2014, is amended by adding the following new subsection:

NEW SUBSECTION. 10A. "*Document*" means an all-terrain vehicle certificate of title, vehicle registration or registration renewal, user permit, or duplicate special registration certificate issued by the county recorder's office.

Sec. 67. Section 321I.31, subsection 7, Code 2014, is amended to read as follows:

7. The county recorder shall maintain a an electronic record of any certificate of title which the county recorder issues ~~and shall keep each certificate of title on record~~ until the certificate of title has been inactive for five years. When issuing a title for a new all-terrain vehicle, the county recorder shall obtain and keep the certificate of origin on file ~~a copy of the certificate of origin~~. When issuing a title and registration for a used all-terrain vehicle for which there is no title or registration, the county recorder shall obtain and keep on file the affidavit for the unregistered and untitled all-terrain vehicle.

Sec. 68. Section 321I.34, subsection 1, paragraph a, Code 2014, is amended to read as follows:

a. To perfect the security interest, an application for security interest must be presented along with the original title. The county recorder shall note the security interest on the face of the title and ~~on in the copy in~~ electronic record maintained by the recorder's office.

Sec. 69. Section 331.602, subsection 39, Code 2014, is amended to read as follows:

39. Accept applications for passports if approved to accept such applications by the United States department of state.

Sec. 70. Section 359A.10, Code 2014, is amended to read as follows:

359A.10 Entry and record of orders.

Such orders, decisions, notices, and returns shall be entered of record at length by the township clerk, and a copy thereof certified by the township clerk to the county recorder, who shall record the same in the recorder's office in ~~a book kept for that purpose~~ the manner specified in sections 558.49 and 558.52, and index such record in the name of each adjoining owner as grantor to the other. The county recorder shall collect fees specified in section 331.604.

Sec. 71. Section 462A.5, subsection 1, paragraph a, Code 2014, is amended to read as follows:

a. The owner of the vessel shall file an application for registration with the appropriate county recorder on forms provided by the commission. The application shall be completed and signed by the owner of the vessel and shall be accompanied by the appropriate fee, and the writing fee specified in section 462A.53. Upon applying for registration, the owner shall display a bill of sale, receipt, or other satisfactory proof of ownership as provided by the rules of the commission to the county recorder. If the county recorder is not satisfied as to the ownership of the vessel or that there are no undisclosed security interests in the vessel, the county recorder may register the vessel but shall, as a condition of issuing a registration certificate, require the applicant to follow the procedure provided in section 462A.5A. Upon receipt of the application in approved form accompanied by the required fees, the county recorder shall enter it upon the records of the recorder's office and shall issue to the applicant a pocket-size registration certificate. The certificate shall be executed in triplicate, one copy to be and delivered to the owner, one copy to the commission, and one copy to be retained on file by the county recorder. The

county recorder shall maintain an electronic record of each registration certificate issued by the county recorder under this chapter. The registration certificate shall bear the number awarded to the vessel, the passenger capacity of the vessel, and the name and address of the owner. In the use of all vessels except nonpowered sailboats, nonpowered canoes, and commercial vessels, the registration certificate shall be carried either in the vessel or on the person of the operator of the vessel when in use. In the use of nonpowered sailboats, nonpowered canoes, or commercial vessels, the registration certificate may be kept on shore in accordance with rules adopted by the commission. The operator shall exhibit the certificate to a peace officer upon request or, when involved in an occurrence of any nature with another vessel or other personal property, to the owner or operator of the other vessel or personal property.

Sec. 72. Section 462A.77, subsection 7, Code 2014, is amended to read as follows:

7. The county recorder shall maintain a an electronic record of any each certificate of title ~~which~~ issued by the county recorder ~~issues and shall keep each certificate of title on record~~ under this chapter until the certificate of title has been inactive for five years.

Sec. 73. Section 462A.84, subsection 1, paragraph a, Code 2014, is amended to read as follows:

a. To perfect the security interest, an application for security interest must be presented along with the original title. The county recorder shall note the security interest on the face of the title and ~~on~~ in the copy in electronic record maintained by the recorder's office.

DIVISION IX

FOSTER CARE

Sec. 74. Section 232.46, subsection 1, Code 2014, is amended to read as follows:

1. a. At any time after the filing of a petition and prior to entry of an order of adjudication pursuant to section 232.47, the court may suspend the proceedings on motion of the county attorney or the child's counsel, enter a consent decree, and continue the case under terms and conditions established by the court. These terms and conditions may include ~~prohibiting~~ a any of the following:

(1) Prohibiting the child from driving a motor vehicle for a specified period of time or under specific circumstances,

~~or the supervision.~~ The court shall notify the department of transportation of an order prohibiting the child from driving.

(2) Supervision of the child by a juvenile court officer or other agency or person designated by the court, ~~and may include the requirement that the child perform.~~

(3) The performance of a work assignment of value to the state or to the public ~~or make~~ making restitution consisting of a monetary payment to the victim or a work assignment directly of value to the victim. ~~The court shall notify the state department of transportation of an order prohibiting the child from driving.~~

(4) Placement of the child in a group or family foster care setting, if the court makes a determination that such a placement is the least restrictive option.

b. A child's need for shelter placement or for inpatient mental health or substance abuse treatment does not preclude entry or continued execution of a consent decree.

Sec. 75. Section 234.35, subsection 1, paragraph e, Code 2014, is amended to read as follows:

e. When a court has entered an order transferring the legal custody of the child to a foster care placement pursuant to section 232.46, section 232.52, subsection 2, paragraph "d", or section 232.102, subsection 1. However, payment for a group foster care placement shall be limited to those placements which conform to a service area group foster care plan established pursuant to section 232.143.

DIVISION X

SOLAR TAX CREDITS

Sec. 76. 2014 Iowa Acts, Senate File 2340, if enacted, is amended by adding the following new section:

NEW SECTION. SEC. ____ . Section 422.33, subsection 29, paragraph a, Code 2014, is amended to read as follows:

a. The taxes imposed under this division shall be reduced by a solar energy system tax credit equal to ~~fifty~~ sixty percent of the federal energy credit related to solar energy systems provided in section ~~48~~ 48(a)(2)(A)(i)(II) and section 48(a)(2)(A)(i)(III) of the Internal Revenue Code, not to exceed ~~fifteen~~ twenty thousand dollars.

Sec. 77. Section 422.11L, subsection 1, paragraphs a and b, as amended by 2014 Iowa Acts, Senate File 2340, section 1, if enacted, is amended to read as follows:

a. Sixty percent of the federal residential energy efficient property credit related to solar energy provided in section ~~25D~~

25E(a)(1) and section 25D(a)(2) of the Internal Revenue Code, not to exceed five thousand dollars.

b. Sixty percent of the federal energy credit related to solar energy systems provided in section ~~48~~ 48(a)(2)(A)(i)(II) and section 48(a)(2)(A)(i)(III) of the Internal Revenue Code, not to exceed twenty thousand dollars.

Sec. 78. Section 422.60, subsection 12, paragraph a, as enacted by 2014 Iowa Acts, House File 2438, section 27, is amended to read as follows:

a. The taxes imposed under this division shall be reduced by a solar energy system tax credit equal to ~~fifty~~ sixty percent of the federal energy credit related to solar energy systems provided in section ~~48~~ 48(a)(2)(A)(i)(II) and section 48(a)(2)(A)(i)(III) of the Internal Revenue Code, not to exceed ~~fifteen~~ twenty thousand dollars.

Sec. 79. EFFECTIVE UPON ENACTMENT. The following provision or provisions of this division of this Act, being deemed of immediate importance, take effect upon enactment:

1. The section amending section 422.33, subsection 29, paragraph "a".

2. The section amending section 422.11L, subsection 1, paragraphs "a" and "b".

3. The section amending section 422.60, subsection 12, paragraph "a".

Sec. 80. RETROACTIVE APPLICABILITY. The following provision or provisions of this division of this Act apply retroactively to January 1, 2014, for tax years beginning on or after that date:

1. The section of this Act amending section 422.33, subsection 29, paragraph "a".

2. The section of this Act amending section 422.11L, subsection 1, paragraphs "a" and "b".

3. The section of this Act amending section 422.60, subsection 12, paragraph "a".

DIVISION XI

ACCOUNT FOR HEALTH CARE TRANSFORMATION

Sec. 81. ACCOUNT FOR HEALTH CARE TRANSFORMATION — FY 2013-2014. As of December 31, 2013, any funds remaining in the account for health care transformation created in section 249J.23, Code 2013, shall revert to the general fund of the state.

Sec. 82. IOWACARE ACCOUNT. Until June 30, 2015, any funds remaining in the IowaCare account created in section 249J.24,

Code 2013, shall remain available and are appropriated to the department of human services for the payment of valid claims.

Sec. 83. IMMEDIATE EFFECTIVE DATE. This division of this Act, being deemed of immediate importance, takes effect upon enactment.

Sec. 84. RETROACTIVE APPLICABILITY. The following sections of this division of this Act apply retroactively to July 1, 2013:

1. The section relating to the reversion of funds remaining in the account for health care transformation to the general fund of the state.

2. The section relating to availability and appropriation of the funds remaining in the IowaCare account.

DIVISION XII

FLOOD MITIGATION

Sec. 85. Section 28F.12, Code 2014, is amended to read as follows:

28F.12 Additional powers of the entity.

If the entity is comprised solely of cities, counties, and sanitary districts established under chapter 358 or any combination thereof, the entity shall have in addition to all the powers enumerated in this chapter, the powers which a county has with respect to solid waste disposal projects and the powers which a governmental entity established under chapter 418 has with respect to projects undertaken under chapter 418.

Sec. 86. Section 418.1, subsection 4, paragraph c, unnumbered paragraph 1, Code 2014, is amended to read as follows:

A joint board or other legal or administrative entity established or designated in an agreement pursuant to chapter 28E or chapter 28F between any of the following:

Sec. 87. Section 418.1, subsection 4, paragraph c, Code 2014, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (4) One or more counties, one or more cities that are located in whole or in part within those counties, and a sanitary district established under chapter 358 or a combined water and sanitary district established under chapter 357 or 358 located in whole or in part within those counties.

Sec. 88. Section 418.11, subsection 3, paragraph c, Code 2014, is amended to read as follows:

c. For projects approved for a governmental entity as

defined in section 418.1, subsection 4, paragraph "c", the area used to determine the sales tax increment shall include the incorporated areas of each city that is participating in the chapter 28E agreement, the unincorporated areas of ~~the~~ each participating county, and the area of any participating drainage district not otherwise included in the areas of the participating cities or county, and the area of any participating sanitary district or combined water and sanitary district not otherwise included in the areas of the participating cities or county, as applicable.

Sec. 89. Section 418.12, subsection 5, Code 2014, is amended to read as follows:

5. If the department of revenue determines that the revenue accruing to the fund or accounts within the fund exceeds ~~thirty million dollars or exceeds~~ the amount necessary for the purposes of this chapter ~~if the amount necessary is less than thirty million dollars, then,~~ as limited by subsection 4, paragraph "a", those excess moneys shall be credited by the department of revenue for deposit in the general fund of the state.

Sec. 90. Section 418.14, subsection 3, paragraph a, Code 2014, is amended to read as follows:

a. Except as otherwise provided in this section, bonds issued pursuant to this section shall not be subject to the provisions of any other law or charter relating to the authorization, issuance, or sale of bonds. Bonds issued under this section shall not limit or restrict the authority of a governmental entity as defined in section 418.1, subsection 4, paragraphs "a" and "b", or a city, county, or ~~drainage~~ special district participating in a governmental entity as defined in section 418.1, subsection 4, paragraph "c", to issue bonds for the project under other provisions of the Code.

Sec. 91. Section 418.15, subsection 4, Code 2014, is amended to read as follows:

4. All property and improvements acquired by a governmental entity as defined in section 418.1, subsection 4, paragraph "c", relating to a project shall be transferred to the county, city, or ~~drainage~~ special district designated in the chapter 28E agreement to receive such property and improvements. The county, city, or ~~drainage~~ special district to which such property or improvements are transferred shall, unless otherwise provided in the chapter 28E agreement, be solely responsible for the ongoing maintenance and support of such

property and improvements.

Sec. 92. EFFECTIVE UPON ENACTMENT. This division of this Act, being deemed of immediate importance, takes effect upon enactment.

KRAIG PAULSEN
Speaker of the House

PAM JOCHUM
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2473, Eighty-fifth General Assembly.

CARMINE BOAL
Chief Clerk of the House

Approved _____, 2014

TERRY E. BRANSTAD
Governor