

... also Pass 3/26

MAR 9 1992

HOUSE FILE 2401

WAYS & MEANS CALENDAR

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HSB 542)

Passed House, Date 3/12/92 (p. 548) Passed Senate, Date 4/30/92 (p. 1720)  
Vote: Ayes 98 Nays 0 Vote: Ayes 46 Nays 0  
Approved May 22, 1992

A BILL FOR

1 An Act updating the Iowa Code reference to the federal Internal  
2 Revenue Code and providing retroactive applicability and  
3 effective dates.

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

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HF 2401

1 Section 1. Section 422.3, subsection 5, Code Supplement  
2 1991, is amended to read as follows:

3 5. "Internal Revenue Code" means the Internal Revenue Code  
4 of 1954, prior to the date of its redesignation as the  
5 Internal Revenue Code of 1986 by the Tax Reform Act of 1986,  
6 or means the Internal Revenue Code of 1986 as amended to and  
7 including January 1, ~~1991~~ 1992, whichever is applicable.

8 Sec. 2. This Act applies retroactively to January 1, 1991,  
9 for tax years beginning on or after that date.

10 Sec. 3. This Act, being deemed of immediate importance,  
11 takes effect upon enactment.

12 EXPLANATION

13 This bill updates the Iowa Code reference to the federal  
14 Internal Revenue Code in order to include 1991 federal  
15 statutory changes. The updated reference applies  
16 retroactively to tax years beginning on or after January 1,  
17 1991. The bill takes effect upon enactment.

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HOUSE FILE 2401  
FISCAL NOTE

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A fiscal note for House File 2401 is hereby submitted pursuant to Joint Rule 17. Data used in developing this fiscal note is available from the Legislative Fiscal Bureau to members of the Legislature upon request.

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House File 2401 updates the reference in the Iowa Code to the Federal Internal Revenue Code in order to include 1991 Federal statutory changes. The updated reference applies retroactively to tax years beginning on or after January 1, 1991. The bill is effective upon enactment.

Fiscal Impact

The estimated fiscal impact on the State General Fund is summarized below:

FY 1992 (millions)	FY 1993 (millions)
=====	=====
\$1.0	(\$0.3)
=====	=====

Source: Department of Revenue and Finance

(LSB 5148hv, PDD)

FILED MARCH 10, 1992

BY DENNIS PROUTY, FISCAL DIRECTOR

HOUSE FILE 2401

S-5904

1 Amend House File 2401, as passed by the House, as  
2 follows:

3 1. Page 1, by inserting after line 7 the  
4 following:

5 "Sec. 100. Section 422.7, Code Supplement 1991, is  
6 amended by adding the following new subsection:

7 NEW SUBSECTION. 26. Subtract, to the extent  
8 included, payments received by an individual providing  
9 unskilled in-home health-related care services

10 pursuant to section 249.3, subsection 2, paragraph  
11 "a", subparagraph (2), to a member of the individual  
12 caregiver's family. For purposes of this subsection,  
13 a member of the individual caregiver's family includes  
14 a spouse, parent, stepparent, child, stepchild,  
15 brother, stepbrother, sister, stepsister, lineal  
16 ancestor, or lineal descendent, and such persons by  
17 marriage or adoption. A health care professional  
18 licensed by an examination board designated in section  
19 147.13, subsections 1 through 10, is not eligible for  
20 the exemption authorized in this subsection.

21 Sec. \_\_\_\_\_. Notwithstanding section 422.73,  
22 subsection 2, a claim for credit or refund, under  
23 section 100 of this Act, of the state individual  
24 income tax paid for a tax year beginning in the 1988  
25 calendar year, is considered timely filed if the claim  
26 is filed with the department of revenue and finance  
27 before April 30, 1993, and the claim is based upon the  
28 deduction allowed in section 100 of this Act."

29 2. Page 1, line 8, by striking the word "This"  
30 and inserting the following: "Section 1 of this".

31 3. Page 1, by inserting after line 9 the  
32 following:

33 "Sec. \_\_\_\_\_. Section 100 of this Act applies  
34 retroactively to January 1, 1988, for tax years  
35 beginning on or after that date."

36 4. By renumbering as necessary.

By JOE WELSH

WILLIAM W. DIELEMAN

MICHAEL CONNOLLY

LARRY MURPHY

S-5904 FILED APRIL 29, 1992

o/o 4/30 (p. 1719)

Holbeck, chair; Iverson, Murphy

1-22-92

New **WSB 542**

WAYS AND MEANS

SENATE/HOUSE FILE 2401

BY (PROPOSED DEPARTMENT OF REVENUE AND FINANCE BILL)

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
 Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
 Approved \_\_\_\_\_

**A BILL FOR**

1 An Act updating the Iowa Code reference to the federal Internal  
 2 Revenue Code and providing retroactive applicability and  
 3 effective dates.

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

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1 Section 1. Section 422.3, subsection 5, Code Supplement  
2 1991, is amended to read as follows:

3 5. "Internal Revenue Code" means the Internal Revenue Code  
4 of 1954, prior to the date of its redesignation as the  
5 Internal Revenue Code of 1986 by the Tax Reform Act of 1986,  
6 or means the Internal Revenue Code of 1986 as amended to and  
7 including January 1, ~~1991~~ 1992, whichever is applicable.

8 Sec. 2. This Act applies retroactively to January 1, 1991,  
9 for tax years beginning on or after that date.

10 Sec. 3. This Act, being deemed of immediate importance,  
11 takes effect upon enactment.

12 EXPLANATION

13 This bill updates the Iowa Code reference to the federal  
14 Internal Revenue Code in order to include 1991 federal  
15 statutory changes. The updated reference applies  
16 retroactively to tax years beginning on or after January 1,  
17 1991. The bill takes effect upon enactment.

18 BACKGROUND STATEMENT

19 Section 1 revises subsection 5 of Iowa Code section 422.3  
20 to include the changes made in the Internal Revenue Code in  
21 the 1991 calendar year, so that all references to the Internal  
22 Revenue Code in the Iowa Code are deemed to incorporate any  
23 federal income tax changes made by congress in 1991.

24 Section 2 makes the revision in section 1 retroactive to  
25 January 1, 1991, for tax years beginning on or after that  
26 date.

27 Section 3 makes the bill effective as soon as it is en-  
28 acted.

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Sec. 1. This Act, being deemed of immediate importance, takes effect upon enactment.

HOUSE FILE 2401

AN ACT  
UPDATING THE IOWA CODE REFERENCE TO THE FEDERAL INTERNAL REVENUE CODE AND PROVIDING RETROACTIVE APPLICABILITY AND EFFECTIVE DATES.

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

Section 1. Section 422.3, subsection 5, Code Supplement 1991, is amended to read as follows:

5. "Internal Revenue Code" means the Internal Revenue Code of 1954, prior to the date of its redesignation as the Internal Revenue Code of 1986 by the Tax Reform Act of 1986, or means the Internal Revenue Code of 1986 as amended to and including January 1, ~~1991~~ 1992, whichever is applicable.

Sec. 2. This Act applies retroactively to January 1, 1991, for tax years beginning on or after that date.

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ROBERT C. ARNOULD  
Speaker of the House

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MICHAEL E. GRONSTAL  
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2401, Seventy-fourth General Assembly.

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JOSEPH O'HERN  
Chief Clerk of the House

Approved May 22, 1992

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TERRY E. BRANSTAD  
Governor