

APR 27 1992

APPROPRIATIONS CALENDAR

Substituted for SF 2374

HOUSE FILE 2486

BY COMMITTEE ON APPROPRIATIONS

Passed House, Date 5/2/92 (p. 2058) Passed Senate, Date 5/2/92 (p. 1797)

Vote: Ayes 98 Nays 1 Vote: Ayes 42 Nays 1

Approved Item Voted June 3, 1992

Re-passed House Ayes 52 - Nay 38 5/4/92 (p. 2223) *Re-passed Senate Ayes 26 - Nay 16 5/4/92 (p. 1532)*

A BILL FOR

1 An Act relating to certain statutory appropriations made from the
2 general fund of the state and the lottery fund for the fiscal
3 year beginning July 1, 1992.

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

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HF 2486

1 Section 1. Notwithstanding the standing appropriation in
2 sections 425A.1 to the family farm tax credit fund and 426.1
3 to the agricultural land tax credit fund, there is
4 appropriated from the general fund of the state to the
5 agricultural land tax credit fund under section 426.1 for the
6 fiscal year beginning July 1, 1992, the sum of \$41,198,736 of
7 which the first \$10,000,000 shall be deposited into the family
8 farm tax credit fund in lieu of the standing appropriation
9 made in section 425A.1.

10 Sec. 2.

11 1. Notwithstanding the standing appropriation in section
12 405A.8 to the department of revenue and finance for personal
13 property tax replacement under chapter 405A, there is
14 appropriated from the general fund of the state under section
15 405A.8 for the fiscal year beginning July 1, 1992, the sum of
16 \$59,250,060.

17 2. Notwithstanding the standing appropriation in section
18 425.39, the amount appropriated from the general fund of the
19 state under section 425.39, for the fiscal year beginning July
20 1, 1992, for purposes of implementing the extraordinary
21 property tax and reimbursement division of chapter 425, shall
22 not exceed \$11,363,156. The director shall pay, in full, all
23 claims to be paid during the fiscal year beginning July 1,
24 1992, for reimbursement of rent constituting property taxes
25 paid. If the amount of claims for credit for property taxes
26 due to be paid during the fiscal year beginning July 1, 1992,
27 exceed the amount remaining after payment to renters the
28 director of revenue and finance shall prorate the payments to
29 the counties for the property tax credit. In order for the
30 director to carry out the requirements of this subsection,
31 notwithstanding any provision to the contrary in sections
32 425.16 through 425.39, claims for reimbursement for rent
33 constituting property taxes paid filed before May 1, 1993,
34 shall be eligible to be paid in full during the fiscal year
35 ending June 30, 1993, and those claims filed on or after May

1 1, 1993, shall be eligible to be paid during the fiscal year
2 beginning July 1, 1993, and the director is not required to
3 make payments to counties for the property tax credit before
4 June 15, 1993.

5 Sec. 3. Notwithstanding the standing appropriations in the
6 following designated sections for the fiscal year beginning
7 July 1, 1992, the amount appropriated from the general fund of
8 the state pursuant to those sections for the following
9 designated purposes shall not exceed the following amounts:

- 10 1. To reimburse counties for the loss of property tax
- 11 revenues as follows:

 - 12 a. Homestead tax credit under section 425.1:
 - 13 \$ 98,498,125
 - 14 b. Military service tax credit under section 426A.1:
 - 15 \$ 2,969,258
 - 16 c. Machinery and computer equipment tax replacement under
 - 17 section 427B.13:
 - 18 \$ 0

19 If the amounts of calculated county reimbursement exceed
20 the amount specified in this subsection the director of
21 revenue and finance shall prorate the amount available.

- 22 2. For payment of franchise tax allocations to cities and
- 23 counties under section 422.65:
- 24 \$ 9,279,677

25 If the amounts to be allocated as computed under section
26 422.65 to cities and counties exceed the amount available
27 under this subsection, the director of revenue and finance
28 shall prorate the amount to be paid to each city and county.

- 29 3. For the payment of claims of public school districts
- 30 for transportation services to nonpublic school pupils under
- 31 section 285.2:
- 32 \$ 5,888,729

- 33 4. To pay the state's portion of the cost of benefits
- 34 calculated in section 411.20, subsections 2 and 3, under
- 35 section 411.20, subsection 1:

1 \$ 3,097,606

2 Sec. 4. Notwithstanding the requirement in section 99E.10,
3 subsection 1, to transfer lottery revenue remaining after
4 expenses are deducted, notwithstanding the requirement under
5 section 99E.20, subsection 2, for the commissioner to certify
6 and transfer a portion of the lottery fund to the CLEAN fund,
7 and notwithstanding the appropriations and allocations in
8 section 99E.34, all lottery revenues received during the
9 fiscal year beginning July 1, 1992, and ending June 30, 1993,
10 after deductions for expenses as provided in section 99E.10,
11 subsection 1, and as appropriated under any Act of the 74th
12 General Assembly, 1992 Session, shall not be transferred to
13 and deposited into the CLEAN fund but shall be transferred and
14 credited to the general fund of the state.

15 EXPLANATION

16 The bill makes appropriations from the state general fund
17 which are in lieu of certain statutory standing appropriations
18 for the 1992-1993 fiscal year. These appropriations include
19 those for the agricultural land tax credit, family farm tax
20 credit, personal property tax replacement, extraordinary
21 property tax credit and rent reimbursement for the elderly or
22 disabled, homestead tax credit, military service tax credit,
23 machinery and computer equipment tax replacement, franchise
24 tax allocations to local governments, payment of claims of
25 public school districts for transportation of nonpublic school
26 pupils, and for state's payments to peace officers retirement.

27 The bill also provides for lottery revenues to be
28 transferred to the state general fund instead of the CLEAN
29 fund, except for specific appropriations made during the 1992
30 Session from those lottery revenues.

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HOUSE FILE 2486

H-6040

1 Amend House File 2486 as follows:

2 1. Page 2, by inserting after line 28 the
3 following:

4 "_____. For deposit into the state communications
5 network fund under section 18.137:

6 \$

0".

7 2. By numbering and renumbering as necessary.

By MILLAGE of Scott

H-6040 FILED APRIL 28, 1992

Ruled not germane 5/2 (p. 2036)

HOUSE FILE 2486

H-6121

1 Amend the Senate amendment, H-6098, to House File
2 2486, as passed by the House, as follows:

3 1. Page 2, by inserting after line 20 the
4 following:

"DIVISION XI

5
6 Sec. _____. There is appropriated from the general
7 fund of the state to the office of the governor for
8 the fiscal year beginning July 1, 1992, and ending
9 June 30, 1993, the following amounts, or so much
10 thereof as is necessary, to be used for the purposes
11 designated:

12 In addition to funds appropriated in 1992 Iowa
13 Acts, House File 2459, section 7, if enacted by the
14 Seventy-fourth General Assembly, 1992 Session, for
15 salaries, support, maintenance, and miscellaneous
16 purposes for the general office of the governor:

17 \$

50,000

18 Sec. _____. There is appropriated from the general
19 fund of the state to the department of management for
20 the fiscal year beginning July 1, 1992, and ending
21 June 30, 1993, the following amount, or so much
22 thereof as is necessary, to be used for the purposes
23 designated:

24 In addition to the funds appropriated in 1992 Iowa
25 Acts, House File 2459, section 9, if enacted by the
26 Seventy-fourth General Assembly, 1992 Session, for
27 salaries, support, maintenance, miscellaneous
28 purposes, and for not more than the following full-
29 time equivalent positions:

30 \$

35,000".

By JOCHUM of Dubuque

H-6121 FILED MAY 4, 1992

ADOPTED

HOUSE FILE 2486

H-6039

1 Amend House File 2486 as follows:

2 1. Page 3, by inserting after line 14 the
3 following:

4 "Sec. 20. Section 425A.3, subsection 1, Code
5 Supplement 1991, is amended to read as follows:

6 1. The family farm tax credit fund shall be
7 apportioned each year in the manner provided in this
8 chapter so as to give a credit against the tax on the
9 first three hundred thousand dollars of assessed
10 valuation of each eligible tract of agricultural land
11 within the several school districts of the state in
12 which the levy for the general school fund exceeds
13 five dollars and forty cents per thousand dollars of
14 assessed value. The amount of the credit on the first
15 three hundred thousand dollars of assessed valuation
16 of each eligible tract of agricultural land shall be
17 the amount the tax levied for the general school fund
18 exceeds the amount of tax which would be levied on the
19 first three hundred thousand dollars of assessed
20 valuation of each eligible tract of agricultural land
21 were the levy for the general school fund five dollars
22 and forty cents per thousand dollars of assessed value
23 for the previous year. However, in the case of a
24 deficiency in the family farm tax credit fund to pay
25 the credits in full, the credit on for each eligible
26 tract of agricultural land in the state shall be
27 proportionate and applied as provided in this chapter.

28 Sec. 21. Section 425A.5, Code Supplement 1991, is
29 amended to read as follows:

30 425A.5 COMPUTATION BY COUNTY AUDITOR.

31 The family farm tax credit allowed each year shall
32 be computed as follows: On or before March 1, the
33 county auditor shall list by school districts all
34 tracts of agricultural land which are entitled to
35 credit, the taxable value for the previous year, the
36 budget from each school district for the previous
37 year, and the tax rate determined for the general fund
38 of the school district in the manner prescribed in
39 section 444.3 for the previous year, and if the tax
40 rate is in excess of five dollars and forty cents per
41 thousand dollars of assessed value, the auditor shall
42 multiply the tax levy which is in excess of five
43 dollars and forty cents per thousand dollars of
44 assessed value by the total-taxable first three
45 hundred thousand dollars of value of the agricultural
46 land entitled to credit in the school district, and on
47 or before March 1, certify the total amount of credit
48 and the total number of acres entitled to the credit
49 to the department of revenue and finance.

50 Sec. ____ Sections 20 and 21 of this Act are

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1 effective July 1, 1992, for family farm tax credits
2 allowed for property taxes payable in fiscal years
3 beginning on or after July 1, 1993."

By LAGESCHULTE of Bremer

H-6039 FILED APRIL 28, 1992

not germane 5/2 (p. 2037)

HOUSE FILE 2486

H-6095

1 Amend House File 2486 as follows:

2 1. Page 3, by inserting after line 14 the follow-
3 ing:

4 "Sec. ____ . APPROPRIATIONS.

5 1. Notwithstanding any provision of an Act enacted
6 by the Seventy-fourth General Assembly during the 1992
7 Session which appropriates moneys from the general
8 fund, there is appropriated from the general fund of
9 the state to each department and establishment, as
10 defined in section 8.2, of the executive branch, to
11 each unit within the judicial branch, and to each unit
12 within the legislative branch, from the general fund
13 of the state for the fiscal year beginning July 1,
14 1992, and ending June 30, 1993, 101.9 percent of the
15 amount appropriated to that department, establishment,
16 or unit, from the general fund of the state for the
17 fiscal year beginning July 1, 1991, as reduced by any
18 item vetoes of the governor and by the execution of
19 the governor's executive order number 42, to be used
20 for the purposes for which the moneys were
21 appropriated for the fiscal year beginning July 1,
22 1991. This section does not apply to standing limited
23 or unlimited appropriations. The department shall
24 fund programs and services in such a manner that there
25 will not be an additional cost transfer to the
26 counties.

27 2. Notwithstanding subsection 1, a state
28 department or establishment of the executive branch,
29 unit within the judicial branch, or unit within the
30 legislative branch may apply to the state appeal board
31 for an increase in its appropriation for the fiscal
32 year beginning July 1, 1992, if there is an
33 outstanding need for such increase because of any of
34 the following reasons:

- 35 a. Risk of losing federal funds.
36 b. Natural disaster or other emergency.
37 c. Inability to fully fund entitlement programs or
38 health and retirement benefits.
39 d. Inability of the department of corrections to
40 staff, equip, and operate any new authorized beds in a
41 correctional facility.

42 The appeal board may approve or modify and approve
43 the request for an increase in appropriations. There
44 is appropriated from the general fund of the state for
45 the fiscal year beginning July 1, 1992, an amount
46 sufficient to fund any approved or modified and
47 approved request for an increase in appropriation
48 under this subsection.

49 Sec. ____ . There is appropriated from the general
50 fund of the state to the department of management for

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1 the fiscal year beginning July 1, 1992, and ending
2 June 30, 1993, the following amount, or so much
3 thereof as is necessary, for the purpose designated:

4 For reducing the state deficit as determined under
5 generally accepted accounting principles, as defined
6 by the governmental accounting standards board:

7 \$ 60,000,000

8 Sec. ____ . COLLECTIVE BARGAINING AGREEMENTS FUNDED

9 -- GENERAL FUND. There is appropriated from the
10 general fund of the state to the salary adjustment
11 fund for distribution by the department of management
12 to the various state departments, boards, commissions,
13 councils, and agencies for the fiscal year beginning
14 July 1, 1992, and ending June 30, 1993, the following
15 amount, \$64,000,000, or so much thereof as may be
16 necessary, to fund the following annual pay
17 adjustments, expense reimbursements, and related
18 benefits:

19 1. The collective bargaining agreement negotiated
20 pursuant to chapter 20 for employees in the blue
21 collar bargaining unit.

22 2. The collective bargaining agreement negotiated
23 pursuant to chapter 20 for employees in the state
24 police officers council bargaining unit.

25 3. The collective bargaining agreement negotiated
26 pursuant to chapter 20 for employees in the security
27 bargaining unit.

28 4. The collective bargaining agreement negotiated
29 pursuant to chapter 20 for employees in the technical
30 bargaining unit.

31 5. The collective bargaining agreement negotiated
32 pursuant to chapter 20 for employees in the
33 professional fiscal and staff bargaining unit.

34 6. The collective bargaining agreement negotiated
35 pursuant to chapter 20 for employees in the clerical
36 bargaining unit.

37 7. The collective bargaining agreement negotiated
38 pursuant to chapter 20 for employees in the Iowa
39 united professionals bargaining unit.

40 8. The collective bargaining agreement negotiated
41 pursuant to chapter 20 for employees in the community-
42 based corrections bargaining unit.

43 9. If an agreement is negotiated pursuant to
44 chapter 20 for employees of the judicial branch of
45 government bargaining unit, notwithstanding section
46 8.43, the salary and benefit expenditures shall be
47 paid from funds otherwise appropriated to the judicial
48 branch.

49 Sec. ____ . APPROPRIATIONS FROM ROAD FUNDS.

50 1. There is appropriated from the road use tax

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1 fund to the salary adjustment fund for the fiscal year
 2 beginning July 1, 1992, and ending June 30, 1993, the
 3 following amount, or so much thereof as may be
 4 necessary, to be used for the purpose designated:
 5 To supplement other funds appropriated by the
 6 general assembly:
 7 \$ 4,145,259

8 2. There is appropriated from the primary road
 9 fund to the salary adjustment fund, for the fiscal
 10 year beginning July 1, 1992, and ending June 30, 1993,
 11 the following amount, or so much thereof as may be
 12 necessary, to be used for the purpose designated:
 13 To supplement other funds appropriated by the
 14 general assembly:
 15 \$ 10,612,193

16 3. Except as otherwise provided in this Act, the
 17 amounts appropriated in subsections 1 and 2 shall be
 18 used to fund the annual pay adjustments, expense
 19 reimbursement, and related benefits for public
 20 employees subject to collective bargaining agreements
 21 negotiated pursuant to chapter 20.

22 Sec. ____ . BACK PAY. The moneys appropriated in
 23 this Act shall also be used to pay annual pay
 24 adjustments, interest, and related benefits due
 25 employees covered by collective bargaining agreements
 26 negotiated pursuant to chapter 20 for the fiscal year
 27 beginning July 1, 1991, and ending June 30, 1992.

28 Sec. ____ . SPECIAL FUNDS -- AUTHORIZATION. To
 29 departmental revolving, trust, or special funds,
 30 except for the primary road fund or the road use tax
 31 fund, for which the general assembly has established
 32 an operating budget, a supplemental expenditure
 33 authorization is provided, unless otherwise provided,
 34 in an amount necessary to fund salary adjustments as
 35 otherwise provided in this Act.

36 Sec. ____ . EFFECT OF APPROPRIATION REDUCTIONS. The
 37 moneys appropriated to pay back pay to employees
 38 subject to collective bargaining agreements negotiated
 39 pursuant to chapter 20 for the fiscal year beginning
 40 July 1, 1991, and ending June 30, 1992, made in this
 41 Act are not subject to the allotment reductions of
 42 3.25 percent and .62 percent pursuant to executive
 43 orders number 42 and number 43, respectively.

44 Sec. ____ . GENERAL FUND SALARY MONEYS. Funds
 45 appropriated from the general fund of the state in
 46 this Act relate only to salaries supported from
 47 general fund appropriations of the state.

48 Sec. ____ . FEDERAL FUNDS APPROPRIATED. All federal
 49 grants to and the federal receipts of the agencies
 50 affected by this Act which are received and may be

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1 expended for purposes of this Act are appropriated for
2 those purposes and as set forth in the federal grants
3 or receipts.

4 Sec. _____. Notwithstanding any provision of an Act
5 enacted by the Seventy-fourth General Assembly during
6 the 1992 Session, any new program that was to be
7 established pursuant to such Act during the fiscal
8 year beginning July 1, 1992, shall not be established
9 until the fiscal year beginning July 1, 1993, and any
10 appropriation to be made for such program for the
11 fiscal year beginning July 1, 1992, is void.

12 Sec. _____. It is the intent of the general assembly
13 that for the fiscal year beginning July 1, 1992,
14 notwithstanding the allocation provisions in section
15 294A.25, the department of education use half of the
16 phase III allocation for purposes of phase II salaries
17 and use the other half to fund the base budgets for
18 the school districts.

19 Sec. _____. It is the intent of the general assembly
20 that from moneys appropriated under this Act, the
21 Marshalltown community college shall reinstate the
22 vocational educational programs at the Iowa juvenile
23 home.

24 Sec. _____. There is appropriated from the general
25 fund of the state to the department of corrections for
26 the fiscal year beginning July 1, 1992, and ending
27 June 30, 1993, the following amount, or so much
28 thereof as is necessary, to be used for the purpose
29 designated:

30 For the operation and construction of the 620
31 additional prison beds authorized pursuant to 1989
32 Iowa Acts, chapter 316, section 7, and 1990 Iowa Acts,
33 chapter 1257, section 24:

34 \$ 8,800,000

35 Sec. _____. Notwithstanding the amount of the
36 standing appropriation from the general fund of the
37 state under section 455A.18, subsection 3, there is
38 appropriated from the general fund of the state, in
39 lieu of the appropriation made in section 455A.18, for
40 the fiscal year beginning July 1, 1992, to the Iowa
41 resources enhancement and protection fund the sum of
42 \$10,000,000.

43 Sec. _____. There is appropriated from the general
44 fund of the state to the designated funds for the
45 fiscal year beginning July 1, 1992, and ending June
46 30, 1993, the following amount, or so much thereof as
47 is necessary, for the purpose designated:

48 For repayment of moneys transferred to the general
49 fund of the state from the funds designated in 1991
50 Iowa Acts, chapter 260, sections 1101, 1102, 1103, and

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1 1104 as a result of such sections:

2 \$ 44,000,000

3 The amount that shall be repaid to each of the
4 designated funds equals the amount transferred
5 pursuant to 1991 Iowa Acts, chapter 260, division XI,
6 less any amounts previously repaid to such fund from
7 the general fund of the state.

8 Sec. _____. Notwithstanding section 331.438, at
9 least \$20,000,000 shall be appropriated from the
10 general fund of the state, for the fiscal year
11 beginning July 1, 1992, and ending June 30, 1993, for
12 mental health, mental retardation, and developmental
13 disabilities services expenditures for counties.

14 Sec. _____. The mental health institute per diem
15 costs to counties shall be based upon the previous
16 year costs increased by the percentage increase in the
17 consumer price index for the previous calendar year.

18 Sec. _____. There is appropriated from the general
19 fund of the state to the Iowa economic emergency fund
20 for the fiscal year beginning July 1, 1992, and ending
21 June 30, 1993, the following amount or so much thereof
22 as is necessary to comply with the provisions of
23 section 8.55:

24 \$ 25,000,000

25 Sec. _____. NEW SECTION. 2.111 PROGRAMS --

26 APPROPRIATIONS -- LIMITS.

27 Beginning with the fiscal year beginning July 1,
28 1993, the general assembly shall not establish new
29 programs to be administered by a state agency unless
30 the Act in which the new program is established
31 contains an appropriation for the administration and
32 operating costs of the program for the first fiscal
33 year. In addition, such program shall only begin on
34 July 1 unless the program is required by the federal
35 government and it is not possible to begin the program
36 at the beginning of the fiscal year. In making
37 appropriations for a fiscal year, the general assembly
38 shall not make the appropriations contingent upon the
39 occurrence of some event, including but not limited
40 to, the passage of a bill by the general assembly,
41 establishment of a program, or unexpected increase in
42 state revenues."

By SVOBODA of Tama
MERTZ of Kossuth

H-6095 FILED MAY 2, 1992

NOT GERMANE, MOTION TO SUSPEND RULES LOST (p. 2057)

HOUSE FILE 2486
AMENDMENT H-6098 TO HOUSE FILE 2486
FISCAL NOTE

A fiscal note for Amendment H-6098 to House File 2486 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.

Amendment H-6098 to House File 2486 changes the way in which children receiving competent private instruction are included in the basic enrollment of the public school district in which they are enrolled. It also strikes similar language contained in Senate File 2320. Under current law, all students in competent private instruction are weighted the same as other students, receiving a headcount of 1.0. The amendment makes the following changes:

1. Defines different categories for competent private instruction.
2. Reduces the weighting for students in competent private instruction with a licensed practitioner from 1.0 to 0.6.
3. Reduces the weighting for students dually enrolled in competent private instruction from 1.0 to 0.1.

Fiscal Effect:

This represents approximately a \$3,099,000 savings in state funds from FY 1993 current law and a savings of approximately \$188,000 in property taxes from FY 1993 current law.

When compared to the net State Aid figure passed in Senate File 2320, this amendment reduces State Aid an additional \$864,000 for FY 1993.

(LSB 6327HV.2, CRH)

FILED MAY 3, 1992

BY DENNIS PROUTY, FISCAL DIRECTOR

HOUSE FILE 2486

S-5971

1 Amend House File 2486, as passed by the House, as
2 follows:

3 1. Page 3, by inserting after line 14, the
4 following:

5 "Sec. 6. Section 257.6, subsection 1, Code 1991,
6 is amended by adding the following new paragraphs:
7 NEW PARAGRAPH. e. Resident pupils receiving
8 competent private instruction from a licensed
9 practitioner provided through a public school district
10 pursuant to chapter 299A shall be counted as six-
11 tenths of one pupil.

12 NEW PARAGRAPH. f. Resident pupils receiving
13 competent private instruction under dual enrollment
14 pursuant to chapter 299A shall be counted as one-tenth
15 of one pupil.

16 Sec. 7. Section 299A.2, Code Supplement 1991, is
17 amended to read as follows:

18 299A.2 COMPETENT PRIVATE INSTRUCTION BY LICENSED
19 PRACTITIONER.

20 If a licensed practitioner provides competent
21 instruction to a child of compulsory attendance age,
22 the practitioner shall possess a valid license or
23 certificate which has been issued by the state board
24 of educational examiners under chapter 260 and which
25 is appropriate to the ages and grade levels of the
26 children to be taught. Competent private instruction
27 may include, but is not limited to, instruction or
28 instructional supervision offered through an
29 accredited nonpublic school or public school district
30 by a teacher, who is employed by the accredited
31 nonpublic school or public school district, who
32 assists and supervises a parent, guardian, or legal
33 custodian in providing instruction to a child. If
34 competent private instruction is provided through a
35 public school district, the child shall be enrolled
36 and included in the basic enrollment of the school
37 district as provided in section 257.6. Sections
38 299A.3 through 299A.7 do not apply to competent
39 private instruction provided by a licensed
40 practitioner under this section.

41 Sec. 8. Section 299A.8, Code Supplement 1991, is
42 amended to read as follows:

43 299A.8 DUAL ENROLLMENT.

44 If a parent, guardian, or legal custodian of a
45 child who is receiving competent private instruction
46 under this chapter submits a request, the child shall
47 also be registered in a public school for dual
48 enrollment purposes. If the child is enrolled in a
49 public school district for dual enrollment purposes,
50 the child shall be permitted to participate in any

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1 academic activities in the district and shall also be
 2 permitted to participate on the same basis as public
 3 school children in any extracurricular activities
 4 available to children in the child's grade or group,
 5 and the parent, guardian, or legal custodian shall not
 6 be required to pay the costs of any annual testing
 7 under this chapter. If the child is enrolled for dual
 8 enrollment purposes, the child shall be included in
 9 the public school's basic enrollment under sections
 10 ~~442.4 and section~~ 257.6 ~~and shall be counted as one~~
 11 pupil.

12 Sec. 9. 1992 Iowa Acts, Senate File 2320, section
 13 11, if enacted by the Seventy-fourth General Assembly,
 14 1992 Session, is repealed.

15 Sec. _____. Sections 6, 7, 8, and 9 of this Act,
 16 being deemed of immediate importance, take effect upon
 17 enactment for the purpose of computations required for
 18 payment of state aid to and levying of property taxes
 19 by school districts for the budget year beginning July
 20 1, 1992."

21 2. By renumbering as necessary.

By MIKE CONNOLLY

S-5971 FILED MAY 3, 1992

ADOPTED (p. 1797)

SENATE AMENDMENT TO HOUSE FILE 2486

H-6098

1 Amend House File 2486, as passed by the House, as
2 follows:

3 1. Page 3, by inserting after line 14, the
4 following:

5 "Sec. 6. Section 257.6, subsection 1, Code 1991,
6 is amended by adding the following new paragraphs:

7 NEW PARAGRAPH. e. Resident pupils receiving
8 competent private instruction from a licensed
9 practitioner provided through a public school district
10 pursuant to chapter 299A shall be counted as six-
11 tenths of one pupil.

12 NEW PARAGRAPH. f. Resident pupils receiving
13 competent private instruction under dual enrollment
14 pursuant to chapter 299A shall be counted as one-tenth
15 of one pupil.

16 Sec. 7. Section 299A.2, Code Supplement 1991, is
17 amended to read as follows:

18 299A.2 COMPETENT PRIVATE INSTRUCTION BY LICENSED
19 PRACTITIONER.

20 If a licensed practitioner provides competent
21 instruction to a child of compulsory attendance age,
22 the practitioner shall possess a valid license or
23 certificate which has been issued by the state board
24 of educational examiners under chapter 260 and which
25 is appropriate to the ages and grade levels of the
26 children to be taught. Competent private instruction
27 may include, but is not limited to, instruction or
28 instructional supervision offered through an
29 accredited nonpublic school or public school district
30 by a teacher, who is employed by the accredited
31 nonpublic school or public school district, who
32 assists and supervises a parent, guardian, or legal
33 custodian in providing instruction to a child. If
34 competent private instruction is provided through a
35 public school district, the child shall be enrolled
36 and included in the basic enrollment of the school
37 district as provided in section 257.6. Sections
38 299A.3 through 299A.7 do not apply to competent
39 private instruction provided by a licensed
40 practitioner under this section.

41 Sec. 8. Section 299A.8, Code Supplement 1991, is
42 amended to read as follows:

43 299A.8 DUAL ENROLLMENT.

44 If a parent, guardian, or legal custodian of a
45 child who is receiving competent private instruction
46 under this chapter submits a request, the child shall
47 also be registered in a public school for dual
48 enrollment purposes. If the child is enrolled in a
49 public school district for dual enrollment purposes,
50 the child shall be permitted to participate in any

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1 academic activities in the district and shall also be
2 permitted to participate on the same basis as public
3 school children in any extracurricular activities
4 available to children in the child's grade or group,
5 and the parent, guardian, or legal custodian shall not
6 be required to pay the costs of any annual testing
7 under this chapter. If the child is enrolled for dual
8 enrollment purposes, the child shall be included in
9 the public school's basic enrollment under ~~sections~~
10 ~~442-4-and~~ section 257.6 ~~and-shall-be-counted-as-one~~
11 ~~pupil~~.

12 Sec. 9. 1992 Iowa Acts, Senate File 2320, section
13 11, if enacted by the Seventy-fourth General Assembly,
14 1992 Session, is repealed.

15 Sec. ____ . Sections 6, 7, 8, and 9 of this Act,
16 being deemed of immediate importance, take effect upon
17 enactment for the purpose of computations required for
18 payment of state aid to and levying of property taxes
19 by school districts for the budget year beginning July
20 1, 1992."

21 2. By renumbering as necessary.

RECEIVED FROM THE SENATE

H-6098 FILED MAY 3, 1992
CONCURRED AS AMENDED (p. 2222)

HOUSE FILE 2486

H-6117

1 Amend the Senate amendment, H-6098, to House File
2 2486, as passed by the House, as follows:

3 1. Page 1, by inserting after line 2 the fol-
4 lowing:

5 "_____. Page 1, by inserting before line 1 the
6 following:

"DIVISION I

8 Sec. 500. Section 422.13, subsection 1, paragraphs
9 a and b, Code 1991, are amended to read as follows:

10 ~~a. The individual is required to file a federal~~
11 ~~income tax return under the Internal Revenue Code.~~

12 b. The individual has net income of five nine
13 thousand dollars or more for the tax year from sources
14 taxable under this division.

15 Sec. 501. Section 422C.3, subsection 1, as enacted
16 by 1992 Iowa Acts, House File 695, section 4, is
17 amended to read as follows:

18 1. A tax of four five percent is imposed upon the
19 rental price of an automobile if the rental
20 transaction is subject to the sales and services tax
21 under chapter 422, division IV, or the use tax under
22 chapter 423. The tax shall not be imposed on any
23 rental transaction not taxable under the state sales
24 and services tax, as provided in section 422.45, or
25 the state use tax, as provided in section 423.4, on
26 automobile rental receipts.

27 Sec. 502. Section 423.24, subsection 1, Code
28 Supplement 1991, as amended by 1992 Iowa Acts, Senate
29 File 2034, section 27, applies to the revenues derived
30 from the five percent use tax on motor vehicles,
31 trailers, and motor vehicle accessories and equipment
32 as collected after June 1, 1992, pursuant to section
33 423.7.

34 Sec. 503. Section 425.17, subsection 2, Code
35 Supplement 1991, as amended by 1992 Iowa Acts, Senate
36 File 2034, section 28, is amended to read as follows:

37 2. "Claimant" means a person filing a claim for
38 credit or reimbursement under this division who has
39 attained the age of eighteen years on or before
40 December 31 of the base year, and was domiciled in
41 this state during the entire base year, and is
42 domiciled in this state at the time the claim is filed
43 or at the time of the person's death in the case of a
44 claim filed by the executor or administrator of the
45 claimant's estate and, in the case of a person who is
46 not disabled and has not reached the age of sixty-
47 five, was not claimed as a dependent on any other
48 person's tax return for the base year.

49 "Claimant" includes a vendee in possession under a
50 contract for deed and may include one or more joint

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1 tenants or tenants in common. In the case of a claim
2 for rent constituting property taxes paid, the
3 claimant shall have rented the property during any
4 part of the base year. If a homestead is occupied by
5 two or more persons, and more than one person is able
6 to qualify as a claimant, the persons may determine
7 among them who will be the claimant. If they are
8 unable to agree, the matter shall be referred to the
9 director of revenue and finance not later than October
10 31 of each year and the director's decision is final.

11 Sec. 504. 1992 Iowa Acts, Senate File 2034,
12 section 36, is amended to read as follows:

13 SEC. 36. APPLICABILITY. This section applies in
14 regard to the increase in the state sales, services,
15 and use taxes from four to five percent. The five
16 percent rate applies to all sales of taxable personal
17 property, consisting of goods, wares, or merchandise
18 if delivery occurs on or after June 1, 1992. The use
19 tax rate of five percent applies to motor vehicles
20 subject to registration which are registered on or
21 after June 1, 1992. The five percent use tax rate
22 applies to the use of property when the first taxable
23 use in this state occurs on or after June 1, 1992.
24 The five percent rate applies to the gross receipts
25 from the sale, furnishing, or service of gas,
26 electricity, water, heat, pay television service, and
27 communication service if the date of billing the
28 customer is on or after June 1, 1992. In the case of
29 a service contract entered into prior to June 1, 1992,
30 which contract calls for periodic payments, the five
31 percent rate applies to those payments made or due on
32 or after June 1, 1992. This periodic payment applies,
33 but is not limited to, tickets or admissions, private
34 club membership fees, sources of amusement, equipment
35 rental, dry cleaning, reducing salons, dance schools,
36 and all other services subject to tax, except the
37 aforementioned utility services which are subject to a
38 special transitional rule. Unlike periodic payments
39 under service contracts, installment sales of goods,
40 wares, and merchandise are subject to the full amount
41 of sales or use tax when the sales contract is entered
42 into or the property is first used in Iowa.

43 Sec. _____. Sections 500 through 504 of this
44 division are contingent upon the enactment of Senate
45 File 2034 by the Seventy-fourth General Assembly, 1992
46 Session.

47 If Senate File 2034 is enacted, section 500 of this
48 division is retroactive to January 1, 1992, for tax
49 years beginning on or after that date, section 501 of
50 this division is effective July 1, 1992, sections 502

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1 and 504 of this division are effective June 1, 1992,
2 and section 503 of this division is effective January
3 1, 1993, for property tax claims filed on or after
4 that date and is applicable to rent reimbursement
5 claims filed on or after January 1, 1994. This
6 section, being deemed of immediate importance, takes
7 effect upon enactment.

8

DIVISION II

9 Sec. _____. 1992 Iowa Acts, Senate File 2355,
10 section 24, if enacted by the Seventy-fourth General
11 Assembly, 1992 Session, is amended by adding the
12 following new unnumbered paragraph:

13 NEW UNNUMBERED PARAGRAPH. The department may adopt
14 emergency rules relating to eligibility, services, and
15 reimbursement rates in implementing the provisions of
16 this section.

17 Sec. _____. 1992 Iowa Acts, Senate File 2355,
18 section 25, subsection 1, unnumbered paragraph 4, if
19 enacted by the Seventy-fourth General Assembly, 1992
20 Session, is amended to read as follows:

21 The mental health, and mental retardation, ~~and~~
22 ~~developmental disabilities~~ commission shall adopt
23 emergency rules pursuant to chapter 17A describing the
24 services listed in subparagraphs (1) through (5) and
25 other necessary rules relating to services for brain
26 injury for the purposes of this subsection. For the
27 purposes of this subsection, "brain injury" means
28 clinically evident brain damage or spinal cord injury
29 resulting from trauma which permanently impairs an
30 individual's physical or cognitive functions and
31 causes the individual to meet the federal criteria for
32 a person with a developmental disability except for
33 age of onset of the disability.

34 The poverty guideline required to be used under
35 this subsection and subsection 7 shall be based upon
36 the poverty guideline utilized for the social services
37 block grant in fiscal year 1991-1992.

38 The funding provided to a county under this
39 subsection shall be utilized in accordance with the
40 plan for provision of mental health, mental
41 retardation, and developmental disabilities services
42 developed by the county's mental health and mental
43 retardation coordinating board. However, the board of
44 supervisors shall revise the plan for fiscal year
45 1992-1993, if necessary, to provide contemporary
46 services in accordance with the requirements of this
47 subsection and the revisions shall be submitted to the
48 mental health and mental retardation commission by
49 October 15, 1992.

50 Sec. _____. 1992 Iowa Acts, Senate File 2355,

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1 section 25, subsection 4, paragraph a, if enacted by
2 the Seventy-fourth General Assembly, 1992 Session, is
3 amended to read as follows:

4 a. ~~Provision-of-funding~~ Funding provided to a
5 county under subsection 1 shall be distributed in
6 quarterly payments and distribution of the second and
7 succeeding quarterly payments is contingent upon
8 counties-establishing the county participating as a
9 member of a mental illness, mental retardation,
10 developmental disabilities, and brain injury
11 (MI/MR/DD/BI) planning councils council. The counties
12 shall meet in consultation with service providers,
13 consumers, and advocates, the department, and other
14 interested parties in establishing the planning
15 councils. A planning council's planning area shall,
16 to the extent possible, utilize the borders of the
17 county clusters as established pursuant to section
18 217.42, if enacted in Senate File 2342, and shall
19 include a population of at least 40,000 and include
20 counties with a historical pattern of cooperation in
21 providing MI/MR/DD/BI services. The councils shall be
22 established on or before September 1, 1992.

23 Sec. ____ . 1992 Iowa Acts, Senate File 2355,
24 section 25, subsection 7, paragraph b, if enacted by
25 the Seventy-fourth General Assembly, 1992 Session, is
26 amended to read as follows:

27 b. The funds allocated in this subsection shall be
28 expended by counties in accordance with eligibility
29 guidelines established in the department's rules
30 outlining general provisions for service
31 administration. Services eligible for payment with
32 funds allocated in this subsection are limited to any
33 of the following which are provided in accordance with
34 the department's administrative rules for the
35 services: community supervised apartment living
36 arrangements, residential services for adults,
37 sheltered work, supported employment, supported work
38 training, transportation, and work activity,
39 administrative support for volunteers, adult day care,
40 adult support, and family-centered services.

41 Sec. ____ . 1992 Iowa Acts, Senate File 2355,
42 section 25, subsection 7, if enacted by the Seventy-
43 fourth General Assembly, 1992 Session, is amended by
44 adding the following new paragraph:

45 NEW PARAGRAPH. k. The county of residence shall
46 pay for services provided under this subsection. That
47 county may seek reimbursement from the county of legal
48 settlement in accordance with applicable law. If a
49 person receiving services under this subsection has no
50 county of legal settlement, the state shall pay for

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1 the services. The rate of payment for services
2 provided under this subsection shall be in accordance
3 with the department's rules for purchase of services
4 and law relating to reimbursement of social services
5 providers.

6 Sec. _____. 1992 Iowa Acts, Senate File 2355,
7 section 27, subsection 6, if enacted by the Seventy-
8 fourth General Assembly, 1992 Session, is amended to
9 read as follows:

10 6. Notwithstanding section 225C.20, case
11 management services shall be provided by the
12 department except when a county or a consortium of
13 counties contracts with the department to provide the
14 services. A county or consortium of counties may
15 contract to be the provider at any time and the
16 department shall agree to the contract so long as the
17 contract meets the standards for case management
18 adopted by the department. The county or consortium
19 of counties may subcontract for the provision of case
20 management services if the subcontract meets the same
21 standards. A mental health, mental retardation, and
22 developmental disabilities coordinating board or a
23 planning council established pursuant to section 25,
24 subsection 4, of this Act may change the provider of
25 individual case management services at any time.
26 However, once a planning council is established, the
27 authority to change the provider and responsibility
28 for providing notification shall be assumed by the
29 planning council in place of the coordinating board.
30 If the current or proposed contract is with the
31 department, the coordinating board or planning council
32 shall provide written notification of a proposed
33 change to the department on or before August 15 and
34 written notification of an approved change on or
35 before ~~October~~ November 15 in the fiscal year which
36 precedes the fiscal year in which the change will take
37 effect.

38 Sec. _____. 1992 Iowa Acts, Senate File 2355,
39 section 33, if enacted by the Seventy-fourth General
40 Assembly, 1992 Session, is amended by adding the
41 following new subsection:

42 NEW SUBSECTION. 7. The provisions of subsection 5
43 do not revise in any manner the maximum reimbursement
44 rates paid to social services providers in the fiscal
45 year beginning July 1, 1991.

46 Sec. _____. NEW SECTION. 217.41 PRIVATE AGENCY
47 CONTRACTS.

48 Notwithstanding the provisions of section 11.36,
49 the auditor of state shall not require a private
50 agency awarded a grant, contract, or purchase of

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1 service contract through the department of human
2 services to obtain a certification from the auditor of
3 state pursuant to section 11.36.

4 Sec. _____. Section 225C.27, unnumbered paragraph 1,
5 Code 1991, as amended by 1992 Iowa Acts, Senate File
6 2355, section 65, if enacted by the Seventy-fourth
7 General Assembly, 1992 Session, is amended to read as
8 follows:

9 Sections 225C.25 through 225C.28B shall be
10 liberally construed and applied to promote their
11 purposes and the stated rights and service quality
12 standards. The division commission, in coordination
13 with appropriate agencies, shall adopt rules to
14 implement the purposes of section 225C.28B,
15 subsections 3 and 4, which include, but are not
16 limited to, the following:

17 Sec. _____. Section 225C.27, subsection 3, Code
18 1991, is amended by striking the subsection and
19 inserting in lieu thereof the following:

20 3. Encouraging activities to ensure that
21 recipients of services shall not be deprived of any
22 rights, benefits, or privileges guaranteed by law, the
23 Constitution of the State of Iowa, or the Constitution
24 of the United States solely on account of the receipt
25 of the services.

26 Sec. _____. Section 225C.29, Code 1991, as amended
27 by 1992 Iowa Acts, Senate File 2355, section 68, is
28 amended to read as follows:

29 225C.29 COMPLIANCE.

30 Except for a violation of section 225C.28B,
31 subsection 2, the sole remedy for violation of a rule
32 adopted by the division commission to implement
33 sections 225C.25 through 225C.28B shall be by a
34 proceeding for compliance initiated by request to the
35 division pursuant to chapter 17A. Any decision of the
36 division shall be in accordance with due process of
37 law and is subject to appeal to the Iowa district
38 court pursuant to sections 17A.19 and 17A.20 by any
39 aggrieved party. Either the division or a party in
40 interest may apply to the Iowa district court for an
41 order to enforce the decision of the division. Any
42 rules adopted by the division commission to implement
43 sections 225C.25 through 225C.28B do not create any
44 right, entitlement, property or liberty right or
45 interest, or private cause of action for damages
46 against the state or a political subdivision of the
47 state or for which the state or a political
48 subdivision of the state would be responsible. Any
49 violation of section 225C.28B, subsection 2, shall
50 solely be subject to the enforcement by the

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1 commissioner of insurance and penalties granted by
2 chapter 507B for a violation of section 507B.4,
3 subsection 7.

4 Sec. ____ . RIGHTS AND SERVICE QUALITY STANDARDS --
5 RULES REQUIRED. The mental health and mental
6 retardation commission shall act to ensure that rules
7 relating to sections 225C.27 and 225C.28A shall be
8 filed as a notice of intended action by July 1, 1994.

9 Sec. ____ . REPEAL. Sections 225C.18 and 225C.19,
10 Code 1991, are repealed effective July 1, 1993.

11 Sec. ____ . NONASSISTANCE CHILD SUPPORT RECOVERY
12 CASES -- LIMITATION OF AMOUNT OF ADDITIONAL FEES. The
13 additional fee established by the department of human
14 services pursuant to section 252B.4, subsection 2, if
15 enacted and amended by 1992 Iowa Acts, Senate File
16 2316, section 101, for the fiscal year beginning July
17 1, 1992, and ending June 30, 1993, shall not exceed
18 \$10.65.

19 DIVISION III

20 Sec. 1000. There is appropriated from the general
21 fund of the state to the GAAP deficit reduction
22 account within the department of management for the
23 fiscal year beginning July 1, 1992, and ending June
24 30, 1993, the following amount, or so much thereof as
25 is necessary, for the purpose designated:

26 For reducing the state deficit as determined under
27 generally accepted accounting principles, as defined
28 by the governmental accounting standards board:

29 \$ 28,800,000

30 Sec. 1001. Contingent upon the enactment of Senate
31 File 2034 by the Seventy-fourth General Assembly, 1992
32 Session, there is appropriated from the increase in
33 use tax revenues collected pursuant to section 423.7,
34 as a result of the increase in the sales and use tax
35 rate, prior to deposit in accordance with section
36 423.24 in the fiscal year beginning July 1, 1992, to
37 the GAAP deficit reduction account within the
38 department of management for the fiscal year beginning
39 July 1, 1992, and ending June 30, 1993, the following
40 amount, or so much thereof as is necessary, for the
41 purpose designated:

42 For reducing the state deficit as determined under
43 generally accepted accounting principles, as defined
44 by the governmental accounting standards board:

45 \$ 31,200,000

46 Sec. ____ . The amounts appropriated in sections
47 1000 and 1001 of this division shall be reduced by any
48 amount deposited into the cash reserve account created
49 in section 8.56, as provided in 1992 Iowa Acts, House
50 File 2465, if enacted by the Seventy-fourth General

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1 Assembly, and any amounts otherwise appropriated for
2 purposes of reducing the state GAAP deficit. The
3 order of reduction shall be the appropriation in
4 section 1000 and then the appropriation in section
5 1001.

6 Sec. ____ . MEDICAL ASSISTANCE SUPPLEMENTAL
7 APPROPRIATION. There is appropriated from the general
8 fund of the state to the department of human services
9 for the fiscal year beginning July 1, 1992, and ending
10 June 30, 1993, the following amount, or so much
11 thereof as is necessary, to be used for the purposes
12 designated:

13 For medical assistance, in addition to the funds
14 appropriated for this purpose in Senate File 2355,
15 section 3, if enacted by the Seventy-fourth General
16 Assembly, 1992 Session:

17 \$ 25,000,000

18 Sec. 147. Section 422.43, subsection 13, paragraph
19 a, unnumbered paragraph 1, as enacted by 1992 Iowa
20 Acts, Senate File 2116, section 404, as amended by
21 1992 Iowa Acts, Senate File 2346, section 4, is
22 amended to read as follows:

23 A tax of four five percent is imposed upon the
24 gross receipts from the sales, furnishing, or service
25 of solid waste collection and disposal service.

26 Sec. ____ . RECOMMENDATIONS OF THE GOVERNOR'S
27 COMMITTEE ON GOVERNMENT SPENDING REFORM. The general
28 assembly encourages and authorizes the governor to
29 implement the following recommendations of the
30 governor's committee on government spending reform:

31 1. Consolidate and provide for common management
32 of state data processing centers.

33 2. Provide through the state department of
34 transportation for renewal of drivers' licenses by
35 mail.

36 3. Establish a state lien filing system.

37 4. Expand electronic funds transfer systems.

38 5. Establish state collection standards and
39 policy.

40 6. Identify unrecognized receivables owed the
41 state.

42 7. Review personal computer acquisitions by the
43 state.

44 8. Initiate local government coordination of
45 information systems, subject to approval of the
46 legislative council.

47 9. Consolidate state printing facilities.

48 10. Eliminate the state aircraft pool or
49 consolidate the Iowa state university aircraft pool.

50 11. Develop a uniform financial reporting and

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1 accounting system.

2 12. Develop a statewide system for delivery of
3 state-offered services.

4 13. Implement a system for management of federal
5 funds.

6 14. Expand the use of voice mail telephone
7 answering systems.

8 15. Establish an enterprise plan for technology.

9 In addition the governor shall submit to the
10 general assembly by February 1, 1993, a status report
11 delineating the implementation status of all of the
12 recommendations of the governor's committee on
13 government spending and reform.

14 Sec. _____. Section 147 of this division is
15 contingent upon the enactment of Senate File 2034 by
16 the Seventy-fourth General Assembly, 1992 Session. If
17 Senate File 2034 is enacted, section 147 of this
18 division takes effect June 1, 1992. This section,
19 being deemed of immediate importance, takes effect
20 upon enactment.

21 DIVISION IV

22 Sec. _____. Section 35A.8, Code 1991, as amended by
23 1992 Iowa Acts, Senate File 2011, section 10, is
24 amended by adding the following new subsection:

25 NEW SUBSECTION. 3. Except for the employment
26 duties and responsibilities assigned to the commandant
27 for the Iowa veterans home, the executive director
28 shall employ such personnel as are necessary for the
29 performance of the duties and responsibilities
30 assigned to the commission. All employees shall be
31 selected on a basis of fitness for the work to be
32 performed with due regard to training and experience
33 and shall be subject to the provisions of chapter 19A.

34 Sec. _____. Section 219.14, as enacted by 1992 Iowa
35 Acts, Senate File 2011, section 31, is amended by
36 adding the following new unnumbered paragraph before
37 unnumbered paragraph 1:

38 NEW UNNUMBERED PARAGRAPH. The commandant or the
39 commandant's designee, shall employ such personnel as
40 are necessary for the performance of the duties and
41 responsibilities assigned to the commandant. All
42 employees shall be selected on a basis of fitness for
43 the work to be performed with due regard to training
44 and experience and shall be subject to the provisions
45 of chapter 19A.

46 DIVISION V

47 Sec. 600. Section 422.7, Code Supplement 1991, is
48 amended by adding the following new subsection:

49 NEW SUBSECTION. 26. Subtract, to the extent
50 included, payments received by an individual providing

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1 unskilled in-home health-related care services
 2 pursuant to section 249.3, subsection 2, paragraph
 3 "a", subparagraph (2), to a member of the individual
 4 caregiver's family. For purposes of this subsection,
 5 a member of the individual caregiver's family includes
 6 a spouse, parent, stepparent, child, stepchild,
 7 brother, stepbrother, sister, stepsister, lineal
 8 ancestor, or lineal descendant, and such persons by
 9 marriage or adoption. A health care professional
 10 licensed by an examination board designated in section
 11 147.13, subsections 1 through 10, is not eligible for
 12 the exemption authorized in this subsection.

13 Sec. 601. Notwithstanding section 422.73,
 14 subsection 2, a claim for credit or refund of the
 15 state individual income tax paid for a tax year
 16 beginning in the 1988 calendar year, is considered
 17 timely filed if the claim is filed with the department
 18 of revenue and finance before April 30, 1993, and the
 19 claim is based upon the deduction allowed in section
 20 600 of this Act.

21 Sec. 700. There is appropriated from the general
 22 fund of the state to the department of revenue and
 23 finance for the fiscal year beginning July 1, 1991,
 24 and ending June 30, 1992, the following amount, or so
 25 much thereof as is necessary, for the purpose
 26 designated:

27 AUDIT AND COMPLIANCE

28 To supplement funds already appropriated, for
 29 administration of the increase in the rate of the
 30 sales and use tax:

31 \$ 129,000

32 Sec. _____. There is appropriated from the general
 33 fund of the state to the department of human services
 34 for the fiscal year beginning July 1, 1992, and ending
 35 June 30, 1993, the following amount, or so much
 36 thereof as is necessary, for the purpose designated:

37 In addition to the funds appropriated for the
 38 operation of the Iowa veterans home in 1992 Iowa Acts,
 39 Senate File 2355, Section 18, if enacted by the
 40 Seventy-fourth General Assembly, 1992 Session:

41 \$ 10,000

42 Sec. _____. 1992 Iowa Acts, Senate File 2345,
 43 section 1, unnumbered paragraph 3, if enacted by the
 44 Seventy-fourth General Assembly, 1992 Session, is
 45 amended by striking the unnumbered paragraph and
 46 inserting in lieu thereof the following:

47 For basic and in-service training relating to
 48 public offenses perpetrated due to a victim's
 49 protected class status, as provided in section 80B.11,
 50 subsection 3, if and as amended by the Seventy-fourth

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1 General Assembly, 1992 Session:
2 \$ 10,000

3 Sec. _____. 1992 Iowa Acts, Senate File 2345,
4 section 11, if enacted by the Seventy-fourth General
5 Assembly, 1992 Session, is amended to read as follows:

6 SEC. 11. There is appropriated from moneys, other
7 than federal moneys, deposited in the victim
8 compensation fund established under section 912.14 to
9 the department of justice for the fiscal year be-
10 ginning July 1, 1992, and ending June 30, 1993, the
11 following amount, or so much thereof as is necessary,
12 to be used for the purpose designated:

13 For use by the prosecuting attorneys training
14 coordinator in implementing a course of instruction
15 relating to public offenses perpetrated due to a
16 victim's protected class status, as provided in
17 section ~~80B.11, subsection 3~~ 729A.4, if and as amended
18 by the Seventy-fourth General Assembly, 1992 Session:

19 \$ 10,000

20 Sec. _____. 1992 Iowa Acts, Senate File 2345,
21 section 12, if enacted by the Seventy-fourth General
22 Assembly, 1992 Session, is amended to read as follows:

23 SEC. 12. The state department of transportation
24 shall place a moratorium on the placement of tourist-
25 oriented directional signs within the territorial
26 limits of the Amana colonies and the Amana colonies
27 land use district shall not initiate any action
28 regarding the removal of any existing tourist-oriented
29 directional sign until such time as a comprehensive
30 signing program has been established within the area.
31 The moratorium shall go into effect as of the
32 effective date of this Act section.

33 Sec. _____. Sections 600 and 601 of this division
34 apply retroactively to January 1, 1988, for tax years
35 beginning on or after that date.

36 Sec. _____. Section 700 of this division, being
37 deemed of immediate importance, takes effect upon
38 enactment.

39 DIVISION VI

40 Sec. _____. The department of economic development
41 may transfer \$25,000 during the fiscal year beginning
42 July 1, 1992, and ending June 30, 1993, from the loan
43 repayments under the rural community 2000 program
44 prior to the transfer of the funds to the Iowa finance
45 authority housing improvement fund for purchase of
46 land for a welcome center project based on the
47 department's prioritization report, dated December
48 1991. Moneys used for the welcome center project
49 require a dollar-for-dollar match.

50 DIVISION VII". "

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1 2. Page 2, by inserting before line 21 the
2 following:

3 "_____. Title page, line 2, by inserting after the
4 words "lottery fund" the following: ", budgetary
5 revenues and expenditures, and other budgetary
6 matters,"".

By JOCHUM of Dubuque

H-6117 FILED MAY 4, 1992

ADOPTED (p. 2221) as amended

HOUSE FILE 2486

H-6118

1 Amend the amendment, H-6098, to House File 2486, as
2 passed by the House, as follows:

3 1. Page 1, by striking line 5 and inserting the
4 following:

5 ""Sec. _____. Section 234.38, subsection 1, Code
6 1991, as amended by 1992 Iowa Acts, House File 2480,
7 section 26, is amended to read as follows:

8 ~~1-~~ The department of human services shall make
9 reimbursement payments directly to foster parents for
10 services provided to children pursuant to section
11 234.6, subsection 6, paragraph "b", or section 234.35.
12 ~~For each of the following In any fiscal years year,~~
13 the reimbursement rate shall be based upon the
14 ~~indicated percentage~~ sixty-five percent of the United
15 States department of agriculture estimate of the cost
16 to raise a child in the calendar year immediately
17 preceding the ~~indicated~~ fiscal year---1992-1993,
18 ~~sixty-five percent; 1993-1994; seventy-five percent;~~
19 ~~and 1994-1995 and subsequent fiscal years; eighty~~
20 ~~percent.~~ The department may pay an additional stipend
21 for a child with special needs.

22 Sec. _____. Section 257.6, subsection 1, Code
23 1991,".

24 2. By renumbering as necessary.

By HALVORSON of Clayton

HESTER of Pottawattamie

H-6118 FILED MAY 4, 1992

ADOPTED (p. 2222)

HOUSE FILE 2486

H-6119

1 Amend the amendment, H-6117, to the Senate
2 amendment, H-6098, to House File 2486, as passed by
3 the House, as follows:

4 1. Page 8, by striking lines 36 and 37.

By HALVORSON of Clayton

H-6119 FILED MAY 4, 1992

ADOPTED (p. 2220)

HOUSE FILE 2486

H-6120

1 Amend the amendment, H-6117, to the Senate
2 amendment, H-6098, to House File 2486 as passed by the
3 House, as follows:

4 1. Page 10, by inserting after line 41 the fol-
5 lowing:

6 "Sec. 998. GENERAL FUND APPROPRIATION FOR COVERED
7 EMPLOYEES FOR FISCAL YEAR 1992.

8 1. There is appropriated from the general fund of
9 the state to the salary adjustment fund for
10 distribution by the department of management to the
11 various state departments, boards, commissions,
12 councils, and agencies for the fiscal year beginning
13 July 1, 1991, and ending June 30, 1992, the following
14 amount, \$15,100,000, or so much thereof as may be
15 necessary, to fund the annual pay adjustments, expense
16 reimbursements, and related benefits for state
17 employees covered by a collective bargaining
18 agreement.

19 2. Notwithstanding section 8.33, moneys
20 appropriated in subsection 1 that remain unencumbered
21 or unobligated on June 30, 1992, shall not revert to
22 the general fund but shall remain available for
23 expenditure to fund the annual pay adjustments,
24 expense reimbursements, and related benefits for state
25 employees for the fiscal year beginning July 1, 1992.

26 Sec. 999. 1992 Iowa Acts, House File 2490, section
27 1, unnumbered paragraph 1, if enacted by the Seventy-
28 fourth General assembly, 1992 Session, is amended to
29 read as follows:

30 There is appropriated from the general fund of the
31 state to the salary adjustment fund for distribution
32 by the department of management to the various state
33 departments, boards, commissions, councils, and
34 agencies for the fiscal year beginning July 1, 1992,
35 and ending June 30, 1993, the following amount,
36 ~~\$101,009,928~~ \$85,909,928, or so much thereof as may be
37 necessary, to fully fund the following annual pay
38 adjustments, expense reimbursements, and related
39 benefits:"

40 2. Page 11, line 36, by striking the word and
41 figure "Section 700" and inserting the following:
42 "Sections 700, 998, and 999".

43 3. Page 11, line 37, by striking the word "takes"
44 and inserting the following: "take".

45 4. By renumbering as necessary.

By JOCHUM of Dubuque

H-6120 FILED MAY 4, 1992
ADOPTED (p. 2221)

HOUSE AMENDMENT TO SENATE AMENDMENT TO
HOUSE FILE 2486

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1 Amend the Senate amendment, H-6098, to House File
2 2486, as passed by the House, as follows:

3 1. Page 1, by inserting after line 2 the fol-
4 lowing:

5 " . Page 1, by inserting before line 1 the
6 following:

7 "DIVISION I

8 Sec. 500. Section 422.13, subsection 1, paragraphs
9 a and b, Code 1991, are amended to read as follows:

10 ~~a. The individual is required to file a federal~~
11 ~~income tax return under the Internal Revenue Code.~~

12 b. The individual has net income of five nine
13 thousand dollars or more for the tax year from sources
14 taxable under this division.

15 Sec. 501. Section 422C.3, subsection 1, as enacted
16 by 1992 Iowa Acts, House File 695, section 4, is
17 amended to read as follows:

18 1. A tax of four five percent is imposed upon the
19 rental price of an automobile if the rental
20 transaction is subject to the sales and services tax
21 under chapter 422, division IV, or the use tax under
22 chapter 423. The tax shall not be imposed on any
23 rental transaction not taxable under the state sales
24 and services tax, as provided in section 422.45, or
25 the state use tax, as provided in section 423.4, on
26 automobile rental receipts.

27 Sec. 502. Section 423.24, subsection 1, Code
28 Supplement 1991, as amended by 1992 Iowa Acts, Senate
29 File 2034, section 27, applies to the revenues derived
30 from the five percent use tax on motor vehicles,
31 trailers, and motor vehicle accessories and equipment
32 as collected after June 1, 1992, pursuant to section
33 423.7.

34 Sec. 503. Section 425.17, subsection 2, Code
35 Supplement 1991, as amended by 1992 Iowa Acts, Senate
36 File 2034, section 28, is amended to read as follows:

37 2. "Claimant" means a person filing a claim for
38 credit or reimbursement under this division who has
39 attained the age of eighteen years on or before
40 December 31 of the base year, and was domiciled in
41 this state during the entire base year, and is
42 domiciled in this state at the time the claim is filed
43 or at the time of the person's death in the case of a
44 claim filed by the executor or administrator of the
45 claimant's estate and, in the case of a person who is
46 not disabled and has not reached the age of sixty-
47 five, was not claimed as a dependent on any other
48 person's tax return for the base year.

49 "Claimant" includes a vendee in possession under a
50 contract for deed and may include one or more joint

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1 tenants or tenants in common. In the case of a claim
2 for rent constituting property taxes paid, the
3 claimant shall have rented the property during any
4 part of the base year. If a homestead is occupied by
5 two or more persons, and more than one person is able
6 to qualify as a claimant, the persons may determine
7 among them who will be the claimant. If they are
8 unable to agree, the matter shall be referred to the
9 director of revenue and finance not later than October
10 31 of each year and the director's decision is final.

11 Sec. 504. 1992 Iowa Acts, Senate File 2034,
12 section 36, is amended to read as follows:

13 SEC. 36. APPLICABILITY. This section applies in
14 regard to the increase in the state sales, services,
15 and use taxes from four to five percent. The five
16 percent rate applies to all sales of taxable personal
17 property, consisting of goods, wares, or merchandise
18 if delivery occurs on or after June 1, 1992. The use
19 tax rate of five percent applies to motor vehicles
20 subject to registration which are registered on or
21 after June 1, 1992. The five percent use tax rate
22 applies to the use of property when the first taxable
23 use in this state occurs on or after June 1, 1992.
24 The five percent rate applies to the gross receipts
25 from the sale, furnishing, or service of gas,
26 electricity, water, heat, pay television service, and
27 communication service if the date of billing the
28 customer is on or after June 1, 1992. In the case of
29 a service contract entered into prior to June 1, 1992,
30 which contract calls for periodic payments, the five
31 percent rate applies to those payments made or due on
32 or after June 1, 1992. This periodic payment applies,
33 but is not limited to, tickets or admissions, private
34 club membership fees, sources of amusement, equipment
35 rental, dry cleaning, reducing salons, dance schools,
36 and all other services subject to tax, except the
37 aforementioned utility services which are subject to a
38 special transitional rule. Unlike periodic payments
39 under service contracts, installment sales of goods,
40 wares, and merchandise are subject to the full amount
41 of sales or use tax when the sales contract is entered
42 into or the property is first used in Iowa.

43 Sec. _____. Sections 500 through 504 of this
44 division are contingent upon the enactment of Senate
45 File 2034 by the Seventy-fourth General Assembly, 1992
46 Session.

47 If Senate File 2034 is enacted, section 500 of this
48 division is retroactive to January 1, 1992, for tax
49 years beginning on or after that date, section 501 of
50 this division is effective July 1, 1992, sections 502

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1 and 504 of this division are effective June 1, 1992,
2 and section 503 of this division is effective January
3 1, 1993, for property tax claims filed on or after
4 that date and is applicable to rent reimbursement
5 claims filed on or after January 1, 1994. This
6 section, being deemed of immediate importance, takes
7 effect upon enactment.

8

DIVISION II

9 Sec. _____. 1992 Iowa Acts, Senate File 2355,
10 section 24, if enacted by the Seventy-fourth General
11 Assembly, 1992 Session, is amended by adding the
12 following new unnumbered paragraph:

13 NEW UNNUMBERED PARAGRAPH. The department may adopt
14 emergency rules relating to eligibility, services, and
15 reimbursement rates in implementing the provisions of
16 this section.

17 Sec. _____. 1992 Iowa Acts, Senate File 2355,
18 section 25, subsection 1, unnumbered paragraph 4, if
19 enacted by the Seventy-fourth General Assembly, 1992
20 Session, is amended to read as follows:

21 The mental health, and mental retardation, and
22 developmental disabilities commission shall adopt
23 emergency rules pursuant to chapter 17A describing the
24 services listed in subparagraphs (1) through (5) and
25 other necessary rules relating to services for brain
26 injury for the purposes of this subsection. For the
27 purposes of this subsection, "brain injury" means
28 clinically evident brain damage or spinal cord injury
29 resulting from trauma which permanently impairs an
30 individual's physical or cognitive functions and
31 causes the individual to meet the federal criteria for
32 a person with a developmental disability except for
33 age of onset of the disability.

34 The poverty guideline required to be used under
35 this subsection and subsection 7 shall be based upon
36 the poverty guideline utilized for the social services
37 block grant in fiscal year 1991-1992.

38 The funding provided to a county under this
39 subsection shall be utilized in accordance with the
40 plan for provision of mental health, mental
41 retardation, and developmental disabilities services
42 developed by the county's mental health and mental
43 retardation coordinating board. However, the board of
44 supervisors shall revise the plan for fiscal year
45 1992-1993, if necessary, to provide contemporary
46 services in accordance with the requirements of this
47 subsection and the revisions shall be submitted to the
48 mental health and mental retardation commission by
49 October 15, 1992.

50 Sec. _____. 1992 Iowa Acts, Senate File 2355,

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1 section 25, subsection 4, paragraph a, if enacted by
2 the Seventy-fourth General Assembly, 1992 Session, is
3 amended to read as follows:

4 a. ~~Provision-of-funding~~ Funding provided to a
5 county under subsection 1 shall be distributed in
6 quarterly payments and distribution of the second and
7 succeeding quarterly payments is contingent upon
8 counties-establishing the county participating as a
9 member of a mental illness, mental retardation,
10 developmental disabilities, and brain injury
11 (MI/MR/DD/BI) planning councils council. The counties
12 shall meet in consultation with service providers,
13 consumers, and advocates, the department, and other
14 interested parties in establishing the planning
15 councils. A planning council's planning area shall,
16 to the extent possible, utilize the borders of the
17 county clusters as established pursuant to section
18 217.42, if enacted in Senate File 2342, and shall
19 include a population of at least 40,000 and include
20 counties with a historical pattern of cooperation in
21 providing MI/MR/DD/BI services. The councils shall be
22 established on or before September 1, 1992.

23 Sec. ____ . 1992 Iowa Acts, Senate File 2355,
24 section 25, subsection 7, paragraph b, if enacted by
25 the Seventy-fourth General Assembly, 1992 Session, is
26 amended to read as follows:

27 b. The funds allocated in this subsection shall be
28 expended by counties in accordance with eligibility
29 guidelines established in the department's rules
30 outlining general provisions for service
31 administration. Services eligible for payment with
32 funds allocated in this subsection are limited to any
33 of the following which are provided in accordance with
34 the department's administrative rules for the
35 services: community supervised apartment living
36 arrangements, residential services for adults,
37 sheltered work, supported employment, supported work
38 training, transportation, and work activity,
39 administrative support for volunteers, adult day care,
40 adult support, and family-centered services.

41 Sec. ____ . 1992 Iowa Acts, Senate File 2355,
42 section 25, subsection 7, if enacted by the Seventy-
43 fourth General Assembly, 1992 Session, is amended by
44 adding the following new paragraph:

45 NEW PARAGRAPH. k. The county of residence shall
46 pay for services provided under this subsection. That
47 county may seek reimbursement from the county of legal
48 settlement in accordance with applicable law. If a
49 person receiving services under this subsection has no
50 county of legal settlement, the state shall pay for

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1 the services. The rate of payment for services
2 provided under this subsection shall be in accordance
3 with the department's rules for purchase of services
4 and law relating to reimbursement of social services
5 providers.

6 Sec. _____. 1992 Iowa Acts, Senate File 2355,
7 section 27, subsection 6, if enacted by the Seventy-
8 fourth General Assembly, 1992 Session, is amended to
9 read as follows:

10 6. Notwithstanding section 225C.20, case
11 management services shall be provided by the
12 department except when a county or a consortium of
13 counties contracts with the department to provide the
14 services. A county or consortium of counties may
15 contract to be the provider at any time and the
16 department shall agree to the contract so long as the
17 contract meets the standards for case management
18 adopted by the department. The county or consortium
19 of counties may subcontract for the provision of case
20 management services if the subcontract meets the same
21 standards. A mental health, mental retardation, and
22 developmental disabilities coordinating board or a
23 planning council established pursuant to section 25,
24 subsection 4, of this Act may change the provider of
25 individual case management services at any time.
26 However, once a planning council is established, the
27 authority to change the provider and responsibility
28 for providing notification shall be assumed by the
29 planning council in place of the coordinating board.
30 If the current or proposed contract is with the
31 department, the coordinating board or planning council
32 shall provide written notification of a proposed
33 change to the department on or before August 15 and
34 written notification of an approved change on or
35 before ~~October~~ November 15 in the fiscal year which
36 precedes the fiscal year in which the change will take
37 effect.

38 Sec. _____. 1992 Iowa Acts, Senate File 2355,
39 section 33, if enacted by the Seventy-fourth General
40 Assembly, 1992 Session, is amended by adding the
41 following new subsection:

42 NEW SUBSECTION. 7. The provisions of subsection 5
43 do not revise in any manner the maximum reimbursement
44 rates paid to social services providers in the fiscal
45 year beginning July 1, 1991.

46 Sec. _____. NEW SECTION. 217.41 PRIVATE AGENCY
47 CONTRACTS.

48 Notwithstanding the provisions of section 11.36,
49 the auditor of state shall not require a private
50 agency awarded a grant, contract, or purchase of

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1 service contract through the department of human
2 services to obtain a certification from the auditor of
3 state pursuant to section 11.36.

4 Sec. _____. Section 225C.27, unnumbered paragraph 1,
5 Code 1991, as amended by 1992 Iowa Acts, Senate File
6 2355, section 65, if enacted by the Seventy-fourth
7 General Assembly, 1992 Session, is amended to read as
8 follows:

9 Sections 225C.25 through 225C.28B shall be
10 liberally construed and applied to promote their
11 purposes and the stated rights and service quality
12 standards. The division commission, in coordination
13 with appropriate agencies, shall adopt rules to
14 implement the purposes of section 225C.28B,
15 subsections 3 and 4, which include, but are not
16 limited to, the following:

17 Sec. _____. Section 225C.27, subsection 3, Code
18 1991, is amended by striking the subsection and
19 inserting in lieu thereof the following:

20 3. Encouraging activities to ensure that
21 recipients of services shall not be deprived of any
22 rights, benefits, or privileges guaranteed by law, the
23 Constitution of the State of Iowa, or the Constitution
24 of the United States solely on account of the receipt
25 of the services.

26 Sec. _____. Section 225C.29, Code 1991, as amended
27 by 1992 Iowa Acts, Senate File 2355, section 68, is
28 amended to read as follows:

29 225C.29 COMPLIANCE.

30 Except for a violation of section 225C.28B,
31 subsection 2, the sole remedy for violation of a rule
32 adopted by the division commission to implement
33 sections 225C.25 through 225C.28B shall be by a
34 proceeding for compliance initiated by request to the
35 division pursuant to chapter 17A. Any decision of the
36 division shall be in accordance with due process of
37 law and is subject to appeal to the Iowa district
38 court pursuant to sections 17A.19 and 17A.20 by any
39 aggrieved party. Either the division or a party in
40 interest may apply to the Iowa district court for an
41 order to enforce the decision of the division. Any
42 rules adopted by the division commission to implement
43 sections 225C.25 through 225C.28B do not create any
44 right, entitlement, property or liberty right or
45 interest, or private cause of action for damages
46 against the state or a political subdivision of the
47 state or for which the state or a political
48 subdivision of the state would be responsible. Any
49 violation of section 225C.28B, subsection 2, shall
50 solely be subject to the enforcement by the

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1 commissioner of insurance and penalties granted by
2 chapter 507B for a violation of section 507B.4,
3 subsection 7.

4 Sec. ____ . RIGHTS AND SERVICE QUALITY STANDARDS --
5 RULES REQUIRED. The mental health and mental
6 retardation commission shall act to ensure that rules
7 relating to sections 225C.27 and 225C.28A shall be
8 filed as a notice of intended action by July 1, 1994.

9 Sec. ____ . REPEAL. Sections 225C.18 and 225C.19,
10 Code 1991, are repealed effective July 1, 1993.

11 Sec. ____ . NONASSISTANCE CHILD SUPPORT RECOVERY
12 CASES -- LIMITATION OF AMOUNT OF ADDITIONAL FEES. The
13 additional fee established by the department of human
14 services pursuant to section 252B.4, subsection 2, if
15 enacted and amended by 1992 Iowa Acts, Senate File
16 2316, section 101, for the fiscal year beginning July
17 1, 1992, and ending June 30, 1993, shall not exceed
18 \$10.65.

19 DIVISION III

20 Sec. 1000. There is appropriated from the general
21 fund of the state to the GAAP deficit reduction
22 account within the department of management for the
23 fiscal year beginning July 1, 1992, and ending June
24 30, 1993, the following amount, or so much thereof as
25 is necessary, for the purpose designated:

26 For reducing the state deficit as determined under
27 generally accepted accounting principles, as defined
28 by the governmental accounting standards board:

29 \$ 28,800,000

30 Sec. 1001. Contingent upon the enactment of Senate
31 File 2034 by the Seventy-fourth General Assembly, 1992
32 Session, there is appropriated from the increase in
33 use tax revenues collected pursuant to section 423.7,
34 as a result of the increase in the sales and use tax
35 rate, prior to deposit in accordance with section
36 423.24 in the fiscal year beginning July 1, 1992, to
37 the GAAP deficit reduction account within the
38 department of management for the fiscal year beginning
39 July 1, 1992, and ending June 30, 1993, the following
40 amount, or so much thereof as is necessary, for the
41 purpose designated:

42 For reducing the state deficit as determined under
43 generally accepted accounting principles, as defined
44 by the governmental accounting standards board:

45 \$ 31,200,000

46 Sec. ____ . The amounts appropriated in sections
47 1000 and 1001 of this division shall be reduced by any
48 amount deposited into the cash reserve account created
49 in section 8.56, as provided in 1992 Iowa Acts, House
50 File 2465, if enacted by the Seventy-fourth General

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1 Assembly, and any amounts otherwise appropriated for
2 purposes of reducing the state GAAP deficit. The
3 order of reduction shall be the appropriation in
4 section 1000 and then the appropriation in section
5 1001.

6 Sec. ____ . MEDICAL ASSISTANCE SUPPLEMENTAL
7 APPROPRIATION. There is appropriated from the general
8 fund of the state to the department of human services
9 for the fiscal year beginning July 1, 1992, and ending
10 June 30, 1993, the following amount, or so much
11 thereof as is necessary, to be used for the purposes
12 designated:

13 For medical assistance, in addition to the funds
14 appropriated for this purpose in Senate File 2355,
15 section 3, if enacted by the Seventy-fourth General
16 Assembly, 1992 Session:
17 \$ 25,000,000

18 Sec. 147. Section 422.43, subsection 13, paragraph
19 a, unnumbered paragraph 1, as enacted by 1992 Iowa
20 Acts, Senate File 2116, section 404, as amended by
21 1992 Iowa Acts, Senate File 2346, section 4, is
22 amended to read as follows:

23 A tax of ~~four~~ five percent is imposed upon the
24 gross receipts from the sales, furnishing, or service
25 of solid waste collection and disposal service.

26 Sec. ____ . RECOMMENDATIONS OF THE GOVERNOR'S
27 COMMITTEE ON GOVERNMENT SPENDING REFORM. The general
28 assembly encourages and authorizes the governor to
29 implement the following recommendations of the
30 governor's committee on government spending reform:

- 31 1. Consolidate and provide for common management
- 32 of state data processing centers.
- 33 2. Provide through the state department of
- 34 transportation for renewal of drivers' licenses by
- 35 mail.
- 36 3. Establish state collection standards and
- 37 policy.
- 38 4. Identify unrecognized receivables owed the
- 39 state.
- 40 5. Review personal computer acquisitions by the
- 41 state.
- 42 6. Initiate local government coordination of
- 43 information systems, subject to approval of the
- 44 legislative council.
- 45 7. Consolidate state printing facilities.
- 46 8. Eliminate the state aircraft pool or
- 47 consolidate the Iowa state university aircraft pool.
- 48 9. Develop a uniform financial reporting and
- 49 accounting system.
- 50 10. Develop a statewide system for delivery of

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1 state-offered services.

2 11. Implement a system for management of federal
3 funds.

4 12. Expand the use of voice mail telephone
5 answering systems.

6 13. Establish an enterprise plan for technology.

7 In addition the governor shall submit to the
8 general assembly by February 1, 1993, a status report
9 delineating the implementation status of all of the
10 recommendations of the governor's committee on
11 government spending and reform.

12 Sec. _____. Section 147 of this division is
13 contingent upon the enactment of Senate File 2034 by
14 the Seventy-fourth General Assembly, 1992 Session. If
15 Senate File 2034 is enacted, section 147 of this
16 division takes effect June 1, 1992. This section,
17 being deemed of immediate importance, takes effect
18 upon enactment.

DIVISION IV

19
20 Sec. _____. Section 35A.8, Code 1991, as amended by
21 1992 Iowa Acts, Senate File 2011, section 10, is
22 amended by adding the following new subsection:

23 NEW SUBSECTION. 3. Except for the employment
24 duties and responsibilities assigned to the commandant
25 for the Iowa veterans home, the executive director
26 shall employ such personnel as are necessary for the
27 performance of the duties and responsibilities
28 assigned to the commission. All employees shall be
29 selected on a basis of fitness for the work to be
30 performed with due regard to training and experience
31 and shall be subject to the provisions of chapter 19A.

32 Sec. _____. Section 219.14, as enacted by 1992 Iowa
33 Acts, Senate File 2011, section 31, is amended by
34 adding the following new unnumbered paragraph before
35 unnumbered paragraph 1:

36 NEW UNNUMBERED PARAGRAPH. The commandant or the
37 commandant's designee, shall employ such personnel as
38 are necessary for the performance of the duties and
39 responsibilities assigned to the commandant. All
40 employees shall be selected on a basis of fitness for
41 the work to be performed with due regard to training
42 and experience and shall be subject to the provisions
43 of chapter 19A.

DIVISION V

44
45 Sec. 600. Section 422.7, Code Supplement 1991, is
46 amended by adding the following new subsection:

47 NEW SUBSECTION. 26. Subtract, to the extent
48 included, payments received by an individual providing
49 unskilled in-home health-related care services
50 pursuant to section 249.3, subsection 2, paragraph

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1 "a", subparagraph (2), to a member of the individual
2 caregiver's family. For purposes of this subsection,
3 a member of the individual caregiver's family includes
4 a spouse, parent, stepparent, child, stepchild,
5 brother, stepbrother, sister, stepsister, lineal
6 ancestor, or lineal descendant, and such persons by
7 marriage or adoption. A health care professional
8 licensed by an examination board designated in section
9 147.13, subsections 1 through 10, is not eligible for
10 the exemption authorized in this subsection.

11 Sec. 601. Notwithstanding section 422.73,
12 subsection 2, a claim for credit or refund of the
13 state individual income tax paid for a tax year
14 beginning in the 1988 calendar year, is considered
15 timely filed if the claim is filed with the department
16 of revenue and finance before April 30, 1993, and the
17 claim is based upon the deduction allowed in section
18 600 of this Act.

19 Sec. 700. There is appropriated from the general
20 fund of the state to the department of revenue and
21 finance for the fiscal year beginning July 1, 1991,
22 and ending June 30, 1992, the following amount, or so
23 much thereof as is necessary, for the purpose
24 designated:

25 AUDIT AND COMPLIANCE

26 To supplement funds already appropriated, for
27 administration of the increase in the rate of the
28 sales and use tax:

29 \$ 129,000

30 Sec. _____. There is appropriated from the general
31 fund of the state to the department of human services
32 for the fiscal year beginning July 1, 1992, and ending
33 June 30, 1993, the following amount, or so much
34 thereof as is necessary, for the purpose designated:

35 In addition to the funds appropriated for the
36 operation of the Iowa veterans home in 1992 Iowa Acts,
37 Senate File 2355, Section 18, if enacted by the
38 Seventy-fourth General Assembly, 1992 Session:

39 \$ 10,000

40 Sec. 998. GENERAL FUND APPROPRIATION FOR COVERED
41 EMPLOYEES FOR FISCAL YEAR 1992.

42 1. There is appropriated from the general fund of
43 the state to the salary adjustment fund for
44 distribution by the department of management to the
45 various state departments, boards, commissions,
46 councils, and agencies for the fiscal year beginning
47 July 1, 1991, and ending June 30, 1992, the following
48 amount, \$15,100,000, or so much thereof as may be
49 necessary, to fund the annual pay adjustments, expense
50 reimbursements, and related benefits for state

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1 employees covered by a collective bargaining
2 agreement.

3 2. Notwithstanding section 8.33, moneys
4 appropriated in subsection 1 that remain unencumbered
5 or unobligated on June 30, 1992, shall not revert to
6 the general fund but shall remain available for
7 expenditure to fund the annual pay adjustments,
8 expense reimbursements, and related benefits for state
9 employees for the fiscal year beginning July 1, 1992.

10 Sec. 999. 1992 Iowa Acts, House File 2490, section
11 1, unnumbered paragraph 1, if enacted by the Seventy-
12 fourth General assembly, 1992 Session, is amended to
13 read as follows:

14 There is appropriated from the general fund of the
15 state to the salary adjustment fund for distribution
16 by the department of management to the various state
17 departments, boards, commissions, councils, and
18 agencies for the fiscal year beginning July 1, 1992,
19 and ending June 30, 1993, the following amount,
20 ~~\$101,009,928~~ \$85,909,928, or so much thereof as may be
21 necessary, to fully fund the following annual pay
22 adjustments, expense reimbursements, and related
23 benefits:

24 Sec. _____. 1992 Iowa Acts, Senate File 2345,
25 section 1, unnumbered paragraph 3, if enacted by the
26 Seventy-fourth General Assembly, 1992 Session, is
27 amended by striking the unnumbered paragraph and
28 inserting in lieu thereof the following:

29 For basic and in-service training relating to
30 public offenses perpetrated due to a victim's
31 protected class status, as provided in section 80B.11,
32 subsection 3, if and as amended by the Seventy-fourth
33 General Assembly, 1992 Session:

34 \$ 10,000

35 Sec. _____. 1992 Iowa Acts, Senate File 2345,
36 section 11, if enacted by the Seventy-fourth General
37 Assembly, 1992 Session, is amended to read as follows:

38 SEC. 11. There is appropriated from moneys, other
39 than federal moneys, deposited in the victim
40 compensation fund established under section 912.14 to
41 the department of justice for the fiscal year be-
42 ginning July 1, 1992, and ending June 30, 1993, the
43 following amount, or so much thereof as is necessary,
44 to be used for the purpose designated:

45 For use by the prosecuting attorneys training
46 coordinator in implementing a course of instruction
47 relating to public offenses perpetrated due to a
48 victim's protected class status, as provided in
49 section ~~80B.11, subsection 3~~ 729A.4, if and as amended
50 by the Seventy-fourth General Assembly, 1992 Session:

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1 \$ 10,000
 2 Sec. _____. 1992 Iowa Acts, Senate File 2345,
 3 section 12, if enacted by the Seventy-fourth General
 4 Assembly, 1992 Session, is amended to read as follows:
 5 SEC. 12. The state department of transportation
 6 shall place a moratorium on the placement of tourist-
 7 oriented directional signs within the territorial
 8 limits of the Amana colonies and the Amana colonies
 9 land use district shall not initiate any action
 10 regarding the removal of any existing tourist-oriented
 11 directional sign until such time as a comprehensive
 12 signing program has been established within the area.
 13 The moratorium shall go into effect as of the
 14 effective date of this Act section.

15 Sec. _____. Sections 600 and 601 of this division
 16 apply retroactively to January 1, 1988, for tax years
 17 beginning on or after that date.

18 Sec. _____. Sections 700, 998, and 999 of this
 19 division, being deemed of immediate importance, take
 20 effect upon enactment.

DIVISION VI

21
 22 Sec. _____. The department of economic development
 23 may transfer \$25,000 during the fiscal year beginning
 24 July 1, 1992, and ending June 30, 1993, from the loan
 25 repayments under the rural community 2000 program
 26 prior to the transfer of the funds to the Iowa finance
 27 authority housing improvement fund for purchase of
 28 land for a welcome center project based on the
 29 department's prioritization report, dated December
 30 1991. Moneys used for the welcome center project
 31 require a dollar-for-dollar match.

DIVISION VII".

32
 33 2. Page 1, by striking line 5 and inserting the
 34 following:

35 "Sec. _____. Section 234.38, subsection 1, Code
 36 1991, as amended by 1992 Iowa Acts, House File 2480,
 37 section 26, is amended to read as follows:

38 ±. The department of human services shall make
 39 reimbursement payments directly to foster parents for
 40 services provided to children pursuant to section
 41 234.6, subsection 6, paragraph "b", or section 234.35.
 42 ~~For each of the following In any fiscal years year,~~
 43 the reimbursement rate shall be based upon the
 44 ~~indicated percentage sixty-five percent~~ of the United
 45 States department of agriculture estimate of the cost
 46 to raise a child in the calendar year immediately
 47 preceding the ~~indicated fiscal year:--1992-1993,~~
 48 ~~sixty-five percent; 1993-1994, seventy-five percent;~~
 49 ~~and 1994-1995 and subsequent fiscal years, eighty~~
 50 percent. The department may pay an additional stipend

S-5984

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Page 13

1 for a child with special needs.

2 Sec. ____ . Section 257.6, subsection 1, Code
3 1991,".

4 3. Page 2, by inserting after line 20 the
5 following

6 "DIVISION XI

7 Sec. ____ . There is appropriated from the general
8 fund of the state to the office of the governor for
9 the fiscal year beginning July 1, 1992, and ending
10 June 30, 1993, the following amounts, or so much
11 thereof as is necessary, to be used for the purposes
12 designated:

13 In addition to funds appropriated in 1992 Iowa
14 Acts, House File 2459, section 7, if enacted by the
15 Seventy-fourth General Assembly, 1992 Session, for
16 salaries, support, maintenance, and miscellaneous
17 purposes for the general office of the governor:

18 \$ 50,000

19 Sec. ____ . There is appropriated from the general
20 fund of the state to the department of management for
21 the fiscal year beginning July 1, 1992, and ending
22 June 30, 1993, the following amount, or so much
23 thereof as is necessary, to be used for the purposes
24 designated:

25 In addition to the funds appropriated in 1992 Iowa
26 Acts, House File 2459, section 9, if enacted by the
27 Seventy-fourth General Assembly, 1992 Session, for
28 salaries, support, maintenance, miscellaneous
29 purposes, and for not more than the following full-
30 time equivalent positions:

31 \$ 35,000".

32 4. Page 2, by inserting before line 21 the
33 following:

34 "____ . Title page, line 2, by inserting after the
35 words "lottery fund" the following: ", budgetary
36 revenues and expenditures, and other budgetary
37 matters,"".

38 5. By renumbering, relettering, or redesignating
39 and correcting internal references as necessary.

RECEIVED FROM THE HOUSE

S-5984 FILED MAY 4, 1992

CONCURRED (p. 1832)



OFFICE OF THE GOVERNOR

STATE CAPITOL

DES MOINES, IOWA 50319

515 281-5211

TERRY E. BRANSTAD
GOVERNOR

June 3, 1992

The Honorable Elaine Baxter
Secretary of State
State Capitol Building
L O C A L

Dear Madam Secretary:

I hereby transmit House File 2486, an act relating to certain statutory appropriations made from the general fund of the state and the lottery fund, budgetary revenues and expenditures, and other budgetary matters, for the fiscal year beginning July 1, 1992.

House File 2486 is, therefore, approved on this date with the following exceptions which I hereby disapprove.

I am unable to approve the items designated as Sections 1 through 6, 25, 27 and 32, in their entirety. These provisions amend Senate File 2034 which provides for the sales tax increase. With the disapproval of Senate File 2034, these items cannot be approved.

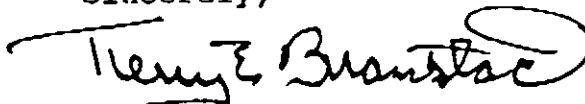
I am unable to approve the item designated as Section 33, in its entirety. This appropriation provides an additional \$10,000 for the Iowa Veterans Home. In view of the \$26.5 million appropriation for the Iowa Veterans Home in Senate File 2355, this supplemental appropriation is not needed.

I am unable to approve the items designated as Section 34 and Section 35, in their entirety. These provisions amend House File 2490, which relates to public employee compensation and benefits. Pursuant to the letter of agreement between the State of Iowa and the state employee bargaining units, payment of back compensation to state employees will be made in fiscal year 1993.

The Honorable Elaine Baxter
June 3, 1992
Page 2

For the above reasons, I hereby respectfully disapprove these items in accordance with Amendment IV of the Amendments of 1968 to the Constitution of the State of Iowa. All other items in House File 2486 are hereby approved as of this date.

Sincerely,

A handwritten signature in dark ink, reading "Terry E. Branstad". The signature is written in a cursive style with a large, sweeping initial "T".

Terry E. Branstad
Governor

TEB/ps

cc: Secretary of the Senate
Chief Clerk of the House

HOUSE FILE 2486

AN ACT

RELATING TO CERTAIN STATUTORY APPROPRIATIONS MADE FROM THE GENERAL FUND OF THE STATE AND THE LOTTERY FUND, BUDGETARY REVENUES AND EXPENDITURES, AND OTHER BUDGETARY MATTERS, FOR THE FISCAL YEAR BEGINNING JULY 1, 1992.

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

DIVISION I

Section 1. Section 422.13, subsection 1, paragraphs a and b, Code 1991, are amended to read as follows:

~~a. The individual is required to file a federal income tax return under the Internal Revenue Code:~~

b. The individual has net income of five nine thousand dollars or more for the tax year from sources taxable under this division.

Sec. 2. Section 422C.3, subsection 1, as enacted by 1992 Iowa Acts, House File 695, section 4, is amended to read as follows:

1. A tax of four five percent is imposed upon the rental price of an automobile if the rental transaction is subject to the sales and services tax under chapter 422, division IV, or the use tax under chapter 423. The tax shall not be imposed on any rental transaction not taxable under the state sales and services tax, as provided in section 422.45, or the state

use tax, as provided in section 423.4, on automobile rental receipts.

Sec. 3. Section 423.24, subsection 1, Code Supplement 1991, as amended by 1992 Iowa Acts, Senate File 2034, section 27, applies to the revenues derived from the five percent use tax on motor vehicles, trailers, and motor vehicle accessories and equipment as collected after June 1, 1992, pursuant to section 423.7.

Sec. 4. Section 425.17, subsection 2, Code Supplement 1991, as amended by 1992 Iowa Acts, Senate File 2034, section 28, is amended to read as follows:

2. "Claimant" means a person filing a claim for credit or reimbursement under this division who has attained the age of eighteen years on or before December 31 of the base year, and was domiciled in this state during the entire base year, and is domiciled in this state at the time the claim is filed or at the time of the person's death in the case of a claim filed by the executor or administrator of the claimant's estate and, in the case of a person who is not disabled and has not reached the age of sixty-five, was not claimed as a dependent on any other person's tax return for the base year.

"Claimant" includes a vendee in possession under a contract for deed and may include one or more joint tenants or tenants in common. In the case of a claim for rent constituting property taxes paid, the claimant shall have rented the property during any part of the base year. If a homestead is occupied by two or more persons, and more than one person is able to qualify as a claimant, the persons may determine among them who will be the claimant. If they are unable to agree, the matter shall be referred to the director of revenue and finance not later than October 31 of each year and the director's decision is final.

Sec. 5. 1992 Iowa Acts, Senate File 2034, section 36, is amended to read as follows:

SEC. 36. APPLICABILITY. This section applies in regard to the increase in the state sales, services, and use taxes from four to five percent. The five percent rate applies to all sales of taxable personal property, consisting of goods, wares, or merchandise if delivery occurs on or after June 1, 1992. The use tax rate of five percent applies to motor vehicles subject to registration which are registered on or after June 1, 1992. The five percent use tax rate applies to the use of property when the first taxable use in this state occurs on or after June 1, 1992. The five percent rate applies to the gross receipts from the sale, furnishing, or service of gas, electricity, water, heat, pay television service, and communication service if the date of billing the customer is on or after June 1, 1992. In the case of a service contract entered into prior to June 1, 1992, which contract calls for periodic payments, the five percent rate applies to those payments made or due on or after June 1, 1992. This periodic payment applies, but is not limited to, tickets or admissions, private club membership fees, sources of amusement, equipment rental, dry cleaning, reducing salons, dance schools, and all other services subject to tax, except the aforementioned utility services which are subject to a special transitional rule. Unlike periodic payments under service contracts, installment sales of goods, wares, and merchandise are subject to the full amount of sales or use tax when the sales contract is entered into or the property is first used in Iowa.

Sec. 6. Sections 1 through 5 of this division are contingent upon the enactment of Senate File 2034 by the Seventy-fourth General Assembly, 1992 Session.

If Senate File 2034 is enacted, section 1 of this division is retroactive to January 1, 1992, for tax years beginning on or after that date, section 2 of this division is effective July 1, 1992, sections 3 and 5 of this division are effective June 1, 1992, and section 4 of this division is effective

January 1, 1993, for property tax claims filed on or after that date and is applicable to rent reimbursement claims filed on or after January 1, 1994. This section, being deemed of immediate importance, takes effect upon enactment.

DIVISION II

Sec. 7. 1992 Iowa Acts, Senate File 2355, section 24, if enacted by the Seventy-fourth General Assembly, 1992 Session, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. The department may adopt emergency rules relating to eligibility, services, and reimbursement rates in implementing the provisions of this section.

Sec. 8. 1992 Iowa Acts, Senate File 2355, section 25, subsection 1, unnumbered paragraph 4, if enacted by the Seventy-fourth General Assembly, 1992 Session, is amended to read as follows:

The mental health ~~and mental retardation~~-and ~~developmental disabilities~~ commission shall adopt emergency rules pursuant to chapter 17A describing the services listed in subparagraphs (1) through (5) and other necessary rules relating to services for brain injury for the purposes of this subsection. For the purposes of this subsection, "brain injury" means clinically evident brain damage or spinal cord injury resulting from trauma which permanently impairs an individual's physical or cognitive functions and causes the individual to meet the federal criteria for a person with a developmental disability except for age of onset of the disability.

The poverty guideline required to be used under this subsection and subsection 7 shall be based upon the poverty guideline utilized for the social services block grant in fiscal year 1991-1992.

The funding provided to a county under this subsection shall be utilized in accordance with the plan for provision of mental health, mental retardation, and developmental

Sec. 18. RIGHTS AND SERVICE QUALITY STANDARDS -- RULES REQUIRED. The mental health and mental retardation commission shall act to ensure that rules relating to sections 225C.27 and 225C.28A shall be filed as a notice of intended action by July 1, 1994.

Sec. 19. REPEAL. Sections 225C.18 and 225C.19, Code 1991, are repealed effective July 1, 1993.

Sec. 20. NONASSISTANCE CHILD SUPPORT RECOVERY CASES -- LIMITATION OF AMOUNT OF ADDITIONAL FEES. The additional fee established by the department of human services pursuant to section 252B.4, subsection 2, if enacted and amended by 1992 Iowa Acts, Senate File 2316, section 101, for the fiscal year beginning July 1, 1992, and ending June 30, 1993, shall not exceed \$10.65.

DIVISION III

Sec. 21. There is appropriated from the general fund of the state to the GAAP deficit reduction account within the department of management for the fiscal year beginning July 1, 1992, and ending June 30, 1993, the following amount, or so much thereof as is necessary, for the purpose designated:

For reducing the state deficit as determined under generally accepted accounting principles, as defined by the governmental accounting standards board:
..... \$ 28,800,000

Sec. 22. Contingent upon the enactment of Senate File 2034 by the Seventy-fourth General Assembly, 1992 Session, there is appropriated from the increase in use tax revenues collected pursuant to section 423.7, as a result of the increase in the sales and use tax rate, prior to deposit in accordance with section 423.24 in the fiscal year beginning July 1, 1992, to the GAAP deficit reduction account within the department of management for the fiscal year beginning July 1, 1992, and ending June 30, 1993, the following amount, or so much thereof as is necessary, for the purpose designated:

For reducing the state deficit as determined under generally accepted accounting principles, as defined by the governmental accounting standards board:

..... \$ 31,200,000

Sec. 23. The amounts appropriated in sections 21 and 22 of this division shall be reduced by any amount deposited into the cash reserve account created in section 8.56, as provided in 1992 Iowa Acts, House File 2465, if enacted by the Seventy-fourth General Assembly, and any amounts otherwise appropriated for purposes of reducing the state GAAP deficit. The order of reduction shall be the appropriation in section 21 and then the appropriation in section 22.

Sec. 24. MEDICAL ASSISTANCE SUPPLEMENTAL APPROPRIATION. There is appropriated from the general fund of the state to the department of human services for the fiscal year beginning July 1, 1992, and ending June 30, 1993, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

For medical assistance, in addition to the funds appropriated for this purpose in Senate File 2355, section 3, if enacted by the Seventy-fourth General Assembly, 1992 Session:

..... \$ 25,000,000

Sec. 25. Section 422.43, subsection 13, paragraph a, unnumbered paragraph 1, as enacted by 1992 Iowa Acts, Senate File 2116, section 404, as amended by 1992 Iowa Acts, Senate File 2346, section 4, is amended to read as follows:

A tax of ~~four~~ five percent is imposed upon the gross receipts from the sales, furnishing, or service of solid waste collection and disposal service.

Sec. 26. RECOMMENDATIONS OF THE GOVERNOR'S COMMITTEE ON GOVERNMENT SPENDING REFORM. The general assembly encourages and authorizes the governor to implement the following recommendations of the governor's committee on government spending reform:

1. Consolidate and provide for common management of state data processing centers.
2. Provide through the state department of transportation for renewal of drivers' licenses by mail.
3. Establish state collection standards and policy.
4. Identify unrecognized receivables owed the state.
5. Review personal computer acquisitions by the state.
6. Initiate local government coordination of information systems, subject to approval of the legislative council.
7. Consolidate state printing facilities.
8. Eliminate the state aircraft pool or consolidate the Iowa state university aircraft pool.
9. Develop a uniform financial reporting and accounting system.
10. Develop a statewide system for delivery of state-offered services.
11. Implement a system for management of federal funds.
12. Expand the use of voice mail telephone answering systems.
13. Establish an enterprise plan for technology.

In addition the governor shall submit to the general assembly by February 1, 1993, a status report delineating the implementation status of all of the recommendations of the governor's committee on government spending and reform.

Sec. 27. Section 25 of this division is contingent upon the enactment of Senate File 2034 by the Seventy-fourth General Assembly, 1992 Session. If Senate File 2034 is enacted, section 25 of this division takes effect June 1, 1992. This section, being deemed of immediate importance, takes effect upon enactment.

DIVISION IV

Sec. 28. Section 35A.8, Code 1991, as amended by 1992 Iowa Acts, Senate File 2011, section 10, is amended by adding the following new subsection:

NEW SUBSECTION. 3. Except for the employment duties and responsibilities assigned to the commandant for the Iowa veterans home, the executive director shall employ such personnel as are necessary for the performance of the duties and responsibilities assigned to the commission. All employees shall be selected on a basis of fitness for the work to be performed with due regard to training and experience and shall be subject to the provisions of chapter 19A.

Sec. 29. Section 219.14, as enacted by 1992 Iowa Acts, Senate File 2011, section 31, is amended by adding the following new unnumbered paragraph before unnumbered paragraph 1:

NEW UNNUMBERED PARAGRAPH. The commandant or the commandant's designee, shall employ such personnel as are necessary for the performance of the duties and responsibilities assigned to the commandant. All employees shall be selected on a basis of fitness for the work to be performed with due regard to training and experience and shall be subject to the provisions of chapter 19A.

DIVISION V

Sec. 30. Section 422.7, Code Supplement 1991, is amended by adding the following new subsection:

NEW SUBSECTION. 26. Subtract, to the extent included, payments received by an individual providing unskilled in-home health-related care services pursuant to section 249.3, subsection 2, paragraph "a", subparagraph (2), to a member of the individual caregiver's family. For purposes of this subsection, a member of the individual caregiver's family includes a spouse, parent, stepparent, child, stepchild, brother, stepbrother, sister, stepsister, lineal ancestor, or lineal descendant, and such persons by marriage or adoption. A health care professional licensed by an examination board designated in section 147.13, subsections 1 through 10, is not eligible for the exemption authorized in this subsection.

Sec. 31. Notwithstanding section 422.73, subsection 2, a claim for credit or refund of the state individual income tax paid for a tax year beginning in the 1988 calendar year, is considered timely filed if the claim is filed with the department of revenue and finance before April 30, 1993, and the claim is based upon the deduction allowed in section 30 of this Act.

Sec. 32. There is appropriated from the general fund of the state to the department of revenue and finance for the fiscal year beginning July 1, 1991, and ending June 30, 1992, the following amount, or so much thereof as is necessary, for the purpose designated:

AUDIT AND COMPLIANCE

To supplement funds already appropriated, for administration of the increase in the rate of the sales and use tax:

..... \$ 129,000

Sec. 33. There is appropriated from the general fund of the state to the department of human services for the fiscal year beginning July 1, 1992, and ending June 30, 1993, the following amount, or so much thereof as is necessary, for the purpose designated:

In addition to the funds appropriated for the operation of the Iowa veterans home in 1992 Iowa Acts, Senate File 2355, section 18, if enacted by the Seventy-fourth General Assembly, 1992 Session:

..... \$ 10,000

Sec. 34. GENERAL FUND APPROPRIATION FOR COVERED EMPLOYEES FOR FISCAL YEAR 1992.

1. There is appropriated from the general fund of the state to the salary adjustment fund for distribution by the department of management to the various state departments, boards, commissions, councils, and agencies for the fiscal year beginning July 1, 1991, and ending June 30, 1992, the following amount, \$15,100,000, or so much thereof as may be

necessary, to fund the annual pay adjustments, expense reimbursements, and related benefits for state employees covered by a collective bargaining agreement.

2. Notwithstanding section 8.33, moneys appropriated in subsection 1 that remain unencumbered or unobligated on June 30, 1992, shall not revert to the general fund but shall remain available for expenditure to fund the annual pay adjustments, expense reimbursements, and related benefits for state employees for the fiscal year beginning July 1, 1992.

Sec. 35. 1992 Iowa Acts, House File 2490, section 1, unnumbered paragraph 1, if enacted by the Seventy-fourth General Assembly, 1992 Session, is amended to read as follows:

There is appropriated from the general fund of the state to the salary adjustment fund for distribution by the department of management to the various state departments, boards, commissions, councils, and agencies for the fiscal year beginning July 1, 1992, and ending June 30, 1993, the following amount, ~~\$101,009,928~~ \$85,909,928, or so much thereof as may be necessary, to fully fund the following annual pay adjustments, expense reimbursements, and related benefits:

Sec. 36. 1992 Iowa Acts, Senate File 2345, section 1, unnumbered paragraph 3, if enacted by the Seventy-fourth General Assembly, 1992 Session, is amended by striking the unnumbered paragraph and inserting in lieu thereof the following:

For basic and in-service training relating to public offenses perpetrated due to a victim's protected class status, as provided in section 80B.11, subsection 3, if and as amended by the Seventy-fourth General Assembly, 1992 Session:

..... \$ 10,000

Sec. 37. 1992 Iowa Acts, Senate File 2345, section 11, if enacted by the Seventy-fourth General Assembly, 1992 Session, is amended to read as follows:

SEC. 11. There is appropriated from moneys, other than federal moneys, deposited in the victim compensation fund

established under section 912.14 to the department of justice for the fiscal year beginning July 1, 1992, and ending June 30, 1993, the following amount, or so much thereof as is necessary, to be used for the purpose designated:

For use by the prosecuting attorneys training coordinator in implementing a course of instruction relating to public offenses perpetrated due to a victim's protected class status, as provided in section 80B:117-subsection-3 729A.4, if and as amended by the Seventy-fourth General Assembly, 1992 Session:
..... \$ 10,000

Sec. 38. 1992 Iowa Acts, Senate File 2345, section 12, if enacted by the Seventy-fourth General Assembly, 1992 Session, is amended to read as follows:

SEC. 12. The state department of transportation shall place a moratorium on the placement of tourist-oriented directional signs within the territorial limits of the Amana colonies and the Amana colonies land use district shall not initiate any action regarding the removal of any existing tourist-oriented directional sign until such time as a comprehensive signing program has been established within the area. The moratorium shall go into effect as of the effective date of this Act section.

Sec. 39. Sections 30 and 31 of this division apply retroactively to January 1, 1988, for tax years beginning on or after that date.

Sec. 40. Sections 32, 34, and 35 of this division, being deemed of immediate importance, take effect upon enactment.

DIVISION VI

Sec. 41. The department of economic development may transfer \$25,000 during the fiscal year beginning July 1, 1992, and ending June 30, 1993, from the loan repayments under the rural community 2000 program prior to the transfer of the funds to the Iowa finance authority housing improvement fund for purchase of land for a welcome center project based on the department's prioritization report, dated December 1991.

Moneys used for the welcome center project require a dollar-for-dollar match.

DIVISION VII

Sec. 42. Notwithstanding the standing appropriation in sections 425A.1 to the family farm tax credit fund and 426.1 to the agricultural land tax credit fund, there is appropriated from the general fund of the state to the agricultural land tax credit fund under section 426.1 for the fiscal year beginning July 1, 1992, the sum of \$41,198,736 of which the first \$10,000,000 shall be deposited into the family farm tax credit fund in lieu of the standing appropriation made in section 425A.1.

Sec. 43.

1. Notwithstanding the standing appropriation in section 405A.8 to the department of revenue and finance for personal property tax replacement under chapter 405A, there is appropriated from the general fund of the state under section 405A.8 for the fiscal year beginning July 1, 1992, the sum of \$59,250,060.

2. Notwithstanding the standing appropriation in section 425.39, the amount appropriated from the general fund of the state under section 425.39, for the fiscal year beginning July 1, 1992, for purposes of implementing the extraordinary property tax and reimbursement division of chapter 425, shall not exceed \$11,363,156. The director shall pay, in full, all claims to be paid during the fiscal year beginning July 1, 1992, for reimbursement of rent constituting property taxes paid. If the amount of claims for credit for property taxes due to be paid during the fiscal year beginning July 1, 1992, exceed the amount remaining after payment to renters the director of revenue and finance shall prorate the payments to the counties for the property tax credit. In order for the director to carry out the requirements of this subsection, notwithstanding any provision to the contrary in sections 425.16 through 425.39, claims for reimbursement for rent

constituting property taxes paid filed before May 1, 1993, shall be eligible to be paid in full during the fiscal year ending June 30, 1993, and those claims filed on or after May 1, 1993, shall be eligible to be paid during the fiscal year beginning July 1, 1993, and the director is not required to make payments to counties for the property tax credit before June 15, 1993.

Sec. 44. Notwithstanding the standing appropriations in the following designated sections for the fiscal year beginning July 1, 1992, the amount appropriated from the general fund of the state pursuant to those sections for the following designated purposes shall not exceed the following amounts:

- 1. To reimburse counties for the loss of property tax revenues as follows:
 - a. Homestead tax credit under section 425.1: \$ 98,498,125
 - b. Military service tax credit under section 426A.1: \$ 2,969,258
 - c. Machinery and computer equipment tax replacement under section 427B.13: \$ 0

If the amounts of calculated county reimbursement exceed the amount specified in this subsection the director of revenue and finance shall prorate the amount available.

- 2. For payment of franchise tax allocations to cities and counties under section 422.65: \$ 9,279,677

If the amounts to be allocated as computed under section 422.65 to cities and counties exceed the amount available under this subsection, the director of revenue and finance shall prorate the amount to be paid to each city and county.

- 3. For the payment of claims of public school districts for transportation services to nonpublic school pupils under section 285.2:

..... \$ 5,888,729

4. To pay the state's portion of the cost of benefits calculated in section 411.20, subsections 2 and 3, under section 411.20, subsection 1:

..... \$ 3,097,606

Sec. 45. Notwithstanding the requirement in section 99E.10, subsection 1, to transfer lottery revenue remaining after expenses are deducted, notwithstanding the requirement under section 99E.20, subsection 2, for the commissioner to certify and transfer a portion of the lottery fund to the CLEAN fund, and notwithstanding the appropriations and allocations in section 99E.34, all lottery revenues received during the fiscal year beginning July 1, 1992, and ending June 30, 1993, after deductions for expenses as provided in section 99E.10, subsection 1, and as appropriated under any Act of the 74th General Assembly, 1992 Session, shall not be transferred to and deposited into the CLEAN fund but shall be transferred and credited to the general fund of the state.

Sec. 46. Section 234.38, subsection 1, Code 1991, as amended by 1992 Iowa Acts, House File 2480, section 26, is amended to read as follows:

1. The department of human services shall make reimbursement payments directly to foster parents for services provided to children pursuant to section 234.6, subsection 6, paragraph "b", or section 234.35. For each of the following in any fiscal years year, the reimbursement rate shall be based upon the indicated percentage sixty-five percent of the United States department of agriculture estimate of the cost to raise a child in the calendar year immediately preceding the indicated fiscal year--1992-1993, sixty-five percent; 1993-1994, seventy-five percent; and 1994-1995 and subsequent fiscal years, eighty percent. The department may pay an additional stipend for a child with special needs.

Sec. 47. Section 257.6, subsection 1, Code 1991, is amended by adding the following new paragraphs:

NEW PARAGRAPH. e. Resident pupils receiving competent private instruction from a licensed practitioner provided through a public school district pursuant to chapter 299A shall be counted as six-tenths of one pupil.

NEW PARAGRAPH. f. Resident pupils receiving competent private instruction under dual enrollment pursuant to chapter 299A shall be counted as one-tenth of one pupil.

Sec. 48. Section 299A.2, Code Supplement 1991, is amended to read as follows:

299A.2 COMPETENT PRIVATE INSTRUCTION BY LICENSED PRACTITIONER.

If a licensed practitioner provides competent instruction to a child of compulsory attendance age, the practitioner shall possess a valid license or certificate which has been issued by the state board of educational examiners under chapter 260 and which is appropriate to the ages and grade levels of the children to be taught. Competent private instruction may include, but is not limited to, instruction or instructional supervision offered through an accredited nonpublic school or public school district by a teacher, who is employed by the accredited nonpublic school or public school district, who assists and supervises a parent, guardian, or legal custodian in providing instruction to a child. If competent private instruction is provided through a public school district, the child shall be enrolled and included in the basic enrollment of the school district as provided in section 257.6. Sections 299A.3 through 299A.7 do not apply to competent private instruction provided by a licensed practitioner under this section.

Sec. 49. Section 299A.8, Code Supplement 1991, is amended to read as follows:

299A.8 DUAL ENROLLMENT.

If a parent, guardian, or legal custodian of a child who is receiving competent private instruction under this chapter submits a request, the child shall also be registered in a

public school for dual enrollment purposes. If the child is enrolled in a public school district for dual enrollment purposes, the child shall be permitted to participate in any academic activities in the district and shall also be permitted to participate on the same basis as public school children in any extracurricular activities available to children in the child's grade or group, and the parent, guardian, or legal custodian shall not be required to pay the costs of any annual testing under this chapter. If the child is enrolled for dual enrollment purposes, the child shall be included in the public school's basic enrollment under ~~sections 442.4 and section 257.6 and shall be counted as one pupil.~~

Sec. 50. 1992 Iowa Acts, Senate File 2320, section 11, if enacted by the Seventy-fourth General Assembly, 1992 Session, is repealed.

Sec. 51. Sections 47, 48, 49, and 50 of this Act, being deemed of immediate importance, take effect upon enactment for the purpose of computations required for payment of state aid to and levying of property taxes by school districts for the budget year beginning July 1, 1992.

DIVISION VIII

Sec. 52. There is appropriated from the general fund of the state to the office of the governor for the fiscal year beginning July 1, 1992, and ending June 30, 1993, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

In addition to funds appropriated in 1992 Iowa Acts, House File 2459, section 7, if enacted by the Seventy-fourth General Assembly, 1992 Session, for salaries, support, maintenance, and miscellaneous purposes for the general office of the governor:

..... \$ 50,000

Sec. 53. There is appropriated from the general fund of the state to the department of management for the fiscal year

beginning July 1, 1992, and ending June 30, 1993, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

In addition to the funds appropriated in 1992 Iowa Acts, House File 2459, section 9, if enacted by the Seventy-fourth General Assembly, 1992 Session, for salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

..... \$ 35,000

ROBERT C. ARNOULD
Speaker of the House

MICHAEL E. GRONSTAL
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2486, Seventy-fourth General Assembly.

Tom Vetro
Approved June 3, 1992

JOSEPH O'HERN
Chief Clerk of the House

TERRY E. BRANSTAD
Governor

HF 2486