

FILED APR 9 1996

SENATE FILE 2465
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 2354)

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to the amount for state income tax purposes of
2 the per diem received by certain members of the general
3 assembly that may be deducted and providing an applicability
4 date provision.

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

SENATE FILE 2365

H-5914

1 Amend Senate File 2365, as amended, passed, and
2 reprinted by the Senate, as follows:
3 1. Page 10, by inserting after line 28 the
4 following:
5 "Sec. ____ . NEW SECTION. 509A.14A IOWA INDIVIDUAL
6 HEALTH BENEFIT REINSURANCE ASSOCIATION -- ELECTION NOT
7 TO PARTICIPATE.
8 A political subdivision of the state or a school
9 corporation providing health insurance or health
10 benefits for employees pursuant to this chapter may
11 elect not to participate in the Iowa individual health
12 benefit reinsurance association established in section
13 513C.10 in accordance with and subject to the terms
14 and conditions adopted by the board of the Iowa
15 individual health benefit reinsurance association.
16 Health insurance or health benefits provided by a
17 political subdivision of the state or school
18 corporation which elects not to participate in the
19 Iowa individual health benefit reinsurance association
20 shall not be considered qualifying existing coverage
21 or qualifying previous coverage as defined in section
22 513C.3."
23 2. Title page, line 4, by inserting after the
24 word "commission," the following: "health insurance
25 and benefits,".
26 3. By renumbering as necessary.

TLSB 4313SV 76

By TYRRELL of Iowa mg/jw/5

H-5914 FILED APRIL 10, 1996

S.F. 2465

1 Section 1. Section 422.7, subsection 10, Code Supplement
2 1995, is amended to read as follows:

3 10. Notwithstanding the method for computing the amount of
4 travel expenses that may be deducted under section 162(h) of
5 the Internal Revenue Code, for tax years beginning on or after
6 January 1, 1987, a member of the general assembly whose place
7 of residence within the legislative district is greater than
8 fifty miles from the capitol building of the state may deduct
9 the total amount per day determined under section 162(h)(1)(B)
10 of the Internal Revenue Code and a member of the general
11 assembly whose place of residence within the legislative
12 district is fifty or fewer miles from the capitol building of
13 the state may deduct ~~fifty~~ sixty dollars per day. This
14 subsection does not apply to a member of the general assembly
15 who elects to itemize for state tax purposes the member's
16 travel expenses.

17 Sec. 2. This Act applies to tax years beginning on or
18 after January 1, 1997.

19 EXPLANATION

20 The bill increases the amount from \$50 to \$60 of the per
21 diem that a legislator who resides 50 or fewer miles from the
22 state capitol building may deduct for state individual income
23 tax purposes.

24 The bill applies to tax years beginning on or after January
25 1, 1997.

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DeLury
Newhouse
Priebe
McHaren
Freeman

SSB-2354
Ways & Means

SENATE FILE ^{SUB} 2465
BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON PALMER)

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

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