

FEB 9 1998
WAYS AND MEANS

HOUSE FILE 2190
BY KREIMAN

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

A BILL FOR

1 An Act providing for an individual income tax credit for perfect
2 attendance at K-12 parent teacher conferences and including
3 effective and retroactive applicability date provisions.

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

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HF 2190

1 Section 1. Section 422.12, Code 1997, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 4. A twenty-five dollar credit for each
4 child attending an elementary or secondary school in Iowa if
5 the taxpayer is the parent, guardian, or custodian of the
6 child and attends every parent teacher conference held during
7 that portion of the tax year during which the child attends
8 the elementary or secondary school in Iowa. However, if the
9 taxpayer is a single parent or a noncustodial parent, the
10 amount of this credit shall be fifty dollars for each child.
11 The elementary or secondary school holding the parent teacher
12 conference shall verify the attendance of the taxpayer and
13 keep records as required by the director of revenue and
14 finance.

15 Sec. 2. This Act, being deemed of immediate importance,
16 takes effect upon enactment and applies retroactively to
17 January 1, 1998, for tax years beginning on or after that
18 date.

19 EXPLANATION

20 The bill provides for a \$25 credit for each child attending
21 an elementary or secondary school in Iowa if the taxpayer is
22 the parent, guardian, or custodian of the child and attends
23 every parent teacher conference held in the tax year. This
24 credit is equal to \$50 if the taxpayer is a single parent or a
25 noncustodial parent.

26 The bill takes effect upon enactment and applies
27 retroactively to January 1, 1998, for tax years beginning on
28 or after that date.

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