

FEB 17 1998
WAYS AND MEANS

HOUSE FILE 2298
BY THOMSON

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

A BILL FOR

1 An Act relating to an additional deduction for the cost of
2 constructing storm shelters for mobile home parks under the
3 individual and corporate income tax law and including an
4 effective and retroactive applicability date provision.

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

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HF 2298

1 Section 1. Section 422.7, Code Supplement 1997, is amended
2 by adding the following new subsection:

3 NEW SUBSECTION. 35. Subtract fifty percent of the cost of
4 the construction of a storm shelter for residents of a mobile
5 home park, as defined in section 435.1. This deduction shall
6 only be taken in the tax year in which the storm shelter is
7 completed. The cost of the construction of the storm shelter
8 includes the total cost whether incurred in the tax year in
9 which the shelter is completed or in previous years. This
10 deduction is in addition to any other deduction allowed the
11 taxpayer for the cost of the construction of a storm shelter
12 for residents of a mobile home park.

13 For purposes of this subsection, "storm shelter" means an
14 underground structure built for providing shelter and safety
15 for residents of a mobile home park. "Storm shelter" does not
16 include a structure used for storing or parking automobiles or
17 other motor vehicles and does not include facilities used
18 primarily for storage.

19 A taxpayer who is a partner of a partnership, member of a
20 limited liability company, or a shareholder of a S
21 corporation, may deduct that portion of the construction costs
22 qualified under this subsection and paid by the partnership,
23 limited liability company, or S corporation based on the
24 taxpayer's pro rata share of the profits or losses from the
25 partnership, limited liability company, or S corporation.

26 Sec. 2. Section 422.35, Code Supplement 1997, is amended
27 by adding the following new subsection:

28 NEW SUBSECTION. 18. Subtract fifty percent of the cost of
29 the construction of a storm shelter for residents of a mobile
30 home park, as defined in section 435.1. This deduction shall
31 only be taken in the tax year in which the storm shelter is
32 completed. The cost of the construction of the storm shelter
33 includes the total cost whether incurred in the tax year in
34 which the shelter is completed or in previous years. This
35 deduction is in addition to any other deduction allowed the

1 taxpayer for the cost of the construction of a storm shelter
2 for residents of a mobile home park.

3 For purposes of this subsection, "storm shelter" means an
4 underground structure built for providing shelter and safety
5 for residents of a mobile home park. "Storm shelter" does not
6 include a structure used for storing or parking automobiles or
7 other motor vehicles and does not include facilities used
8 primarily for storage.

9 Sec. 3. This Act, being deemed of immediate importance,
10 takes effect upon enactment and applies retroactively to
11 January 1, 1998, for tax years beginning on or after that
12 date.

13 EXPLANATION

14 The bill provides for individual and corporate income tax
15 purposes additional 50 percent deductions of the costs of the
16 construction of storm shelters for residents of mobile home
17 parks. The deduction is taken in the year the construction is
18 completed and includes the total cost of the construction even
19 if incurred in a previous year. A "storm shelter" is an
20 underground structure built for the residents' shelter and
21 safety and not for storing or parking motor vehicles or other
22 storage.

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

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HOUSE FILE 2498

H-8831

1 Amend House File 2498 as follows:

2 1. Page 22, by inserting after line 13 the
3 following:

4 "Sec. ____ . SINGLE CONTACT REPOSITORY -- DEPARTMENT
5 OF INSPECTIONS AND APPEALS.

6 1. It is the intent of the general assembly that
7 the department of inspections and appeals shall
8 implement a single contact repository for criminal
9 history, child abuse, adult abuse, and sex offender
10 registries, and nurse aide and other health
11 professional certification and licensing information.

12 2. For the purposes of this section, "facility" or
13 "facility licensed under chapter 135C" includes all of
14 the following:

15 a. An elder group home certified under chapter
16 231B.

17 b. An assisted living facility certified or
18 voluntarily accredited under chapter 231C.

19 c. A provider of homemaker, home-health aide,
20 home-care aide, or adult day care services.

21 d. A hospice.

22 e. A provider of services under a federal medical
23 assistance home and community-based services waiver.

24 3. The department of inspections and appeals, in
25 conjunction with other departments and agencies of
26 state government involved with criminal history, child
27 abuse, adult abuse, and sex offender registries, and
28 nurse aide and other health professional certification
29 and licensing information, shall establish a single
30 contact repository for facilities licensed under
31 chapter 135C to have electronic access to data to
32 perform background checks for purposes of employment.

33 4. The department shall provide information for
34 purposes of the single contact repository established
35 pursuant to this section, in accordance with rules
36 adopted by the department."

By MARTIN of Scott
JACOBS of Polk

BRUNKHORST of Bremer
BURNETT of Story

H-8831 FILED MARCH 31, 1998

HOUSE FILE 2498

H-8803

1 Amend the amendment, H-8729, to House File 2498 as
2 follows:

3 1. Page 1, line 11, by inserting after the word
4 "be" the following: "a cost benefit analysis".

By JACOBS of Polk

H-8803 FILED MARCH 31, 1998

HOUSE FILE 2498

H-8804

1 Amend the amendment, H-8729, to House File 2498 as
2 follows:

3 1. Page 1, line 10, by inserting after the word
4 "city." the following: "In formulating the
5 recommendation, an analysis shall be made of the
6 benefits of state governmental departments being
7 located in the Des Moines area and the costs and
8 benefits of relocating certain state governmental
9 departments to other areas of the state."

By RANTS of Woodbury

H-8804 FILED MARCH 31, 1998

HOUSE FILE 2498

H-8830

1 Amend the amendment, H-8471, to House File 2498 as
2 follows:

3 1. Page 1, line 8, by inserting after the figure
4 "135C." the following: "The department may authorize
5 local government building officials to conduct health
6 facility construction inspections except the final
7 inspection and any costs incurred conducting the
8 inspections by a local government shall be paid by the
9 facility or the contractor."

By CATALDO of Polk

RICHARDSON of Warren

H-8830 FILED MARCH 31, 1998