

FEB 18 1998
WAYS AND MEANS

HOUSE FILE 2344
BY WHITEAD and WARNSTADT

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

A BILL FOR

1 An Act relating to an individual income tax credit for textbook
2 fees charged in attending a public school in the state,
3 prohibiting increases in the charging of textbook fees, and
4 providing effective and retroactive applicability date
5 provisions.

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

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HF 2344

1 Section 1. Section 301.1, unnumbered paragraph 1, Code
2 1997, is amended to read as follows:

3 The board of directors of each and every school district is
4 hereby authorized and empowered to adopt textbooks for the
5 teaching of all branches that are now or may hereafter be
6 authorized to be taught in the public schools of the state,
7 and to contract for and buy said these books and any and all
8 other necessary school supplies at said contract prices, and
9 to sell the same to the pupils of their respective districts
10 at cost, loan such textbooks to such pupils free, or rent them
11 to such pupils at such reasonable fee as the board shall fix,
12 and said the money so received shall be returned to the
13 general fund.

14 However, if a school district has not charged fees for the
15 sale, loan, or rental of textbooks for the school budget year
16 beginning July 1, 1997, the school district shall not charge
17 fees for the sale, loan, or rental of textbooks for any
18 subsequent school budget year. If a school district has
19 charged fees for the sale, loan, or rental of textbooks for
20 the school budget year beginning July 1, 1997, the school
21 district may continue to charge such textbook fees for
22 subsequent years but not in excess of those fees charged for
23 the school budget year beginning July 1, 1997.

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

26 NEW PARAGRAPH. f. For each dependent attending a public
27 elementary or secondary school in this state, the first thirty
28 dollars of any fees paid for textbooks to be used by the
29 dependent. If a textbook credit is claimed under this
30 paragraph, the total amount of fees paid for textbooks to be
31 used by the dependent shall not be used in the calculation of
32 the tuition credit for that dependent under subsection 2.

33 Sec. 3. IMPLEMENTATION OF ACT. Section 25B.2, subsection
34 3, does not apply to section 1 of this Act.

35 Sec. 4. APPLICABILITY. Section 2 of this Act applies

1 retroactively to January 1, 1998, for tax years beginning on
2 or after that date.

3 Sec. 5. EFFECTIVE DATE. This Act, being deemed of
4 immediate importance, takes effect upon enactment.

5 EXPLANATION

6 The bill provides that if a school district does not charge
7 textbook fees for the 1997-1998 school budget year, that it
8 cannot charge such fees for subsequent budget years. The bill
9 also provides that if a school district has charged these
10 fees, it cannot raise them for subsequent budget years.

11 The bill provides an individual income tax credit for the
12 first \$30 of textbook fees paid for a dependent attending a
13 public elementary or secondary school.

14 The bill takes effect upon enactment with the tax credit
15 applying retroactively to January 1, 1998, for tax years
16 beginning on or after that date.

17 This bill may include state mandate as defined in Code
18 section 25B.3 with regard to textbook fees. This bill makes
19 inapplicable Code section 25B.2, subsection 3, which would
20 relieve a school district from complying with a state mandate
21 if funding for the cost of the state mandate is not provided
22 or specified. Therefore, school districts would be required
23 to comply with any state mandate regarding textbooks included
24 in this bill.

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