

FEB 27 1998

WAYS AND MEANS

HOUSE FILE

2485

BY 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 deduction for
2 expenses incurred for marital counseling and providing a
3 retroactive applicability date.

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

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HF 2485

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

3 NEW SUBSECTION. 35. Subtract up to one thousand dollars
4 of the expenses paid for marital counseling provided by a
5 marital and family therapist licensed under chapter 154D or
6 licensed in another state for which a reciprocal license has
7 been issued pursuant to sections 147.44 through 147.54.

8 Sec. 2. RETROACTIVE APPLICABILITY. This Act applies
9 retroactively to January 1, 1998, for tax years beginning on
10 or after that date.

11 EXPLANATION

12 The bill allows an individual income tax deduction of up to
13 \$1,000 of the expenses paid for marital counseling. The
14 counseling must be provided by an Iowa licensed marital and
15 family therapist or a person licensed in another state who
16 receives a reciprocal license to provide marital and family
17 therapy in Iowa.

18 The bill applies retroactively to January 1, 1998, for tax
19 years beginning on or after that date.

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