

FEB 28 1997

WAYS AND MEANS

HOUSE FILE  
BY GREINER

391

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

A BILL FOR

1 An Act allowing a deduction for tuition paid for the taxpayer, or  
2 taxpayer's spouse or dependent, to attend an eligible  
3 postsecondary school and providing a retroactive applicability  
4 date provision.

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

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HF 391

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

3 NEW SUBSECTION. 35. Subtract the amount the taxpayer has  
4 paid to others for tuition for the taxpayer, taxpayer's  
5 spouse, or each dependent in attending an eligible  
6 postsecondary institution, as defined in section 261C.3.

7 As used in this subsection, "tuition" means any charges for  
8 the expenses of personnel, buildings, equipment and materials  
9 other than textbooks, and other expenses of postsecondary  
10 schools which relate to the teaching only of those subjects  
11 legally and commonly taught in postsecondary schools in this  
12 state and which do not relate to the teaching of religious  
13 tenets, doctrines, or worship, the purpose of which is to  
14 inculcate those tenets, doctrines, or worship.

15 Sec. 2. This Act applies retroactively to January 1, 1997,  
16 for tax years beginning on or after that date.

17 EXPLANATION

18 The bill allows a taxpayer to deduct in computing state  
19 taxable income the tuition paid by the taxpayer on behalf of  
20 the taxpayer, the taxpayer's spouse, or a dependent of the  
21 taxpayer to attend a board of regents institution, community  
22 college, or accredited private institution in this state.

23 The bill applies retroactively to January 1, 1997, for tax  
24 years beginning on or after that date.

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