

HOUSE FILE **2263**  
BY FREVERT, REYNOLDS,  
BUKTA, and OSTERHAUS

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

**A BILL FOR**

1 An Act relating to deductions under the individual income tax for  
2 dentists providing services and procedures for medical  
3 assistance patients and including effective and retroactive  
4 applicability date provisions.

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

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**HF 2263**

1 Section 1. Section 422.7, Code 1999, is amended by adding  
2 the following new subsection:

3 NEW SUBSECTION. 35. If the taxpayer is a dentist who  
4 provides dental services to or performs dental procedures on  
5 patients covered under the medical assistance program pursuant  
6 to chapter 249A, subtract the difference between the amount  
7 normally charged by the taxpayer for those dental services and  
8 procedures and the amount reimbursed under the program for the  
9 dental services and procedures. The amount subtracted under  
10 this subsection shall be reduced by any reimbursement or other  
11 remuneration received in payment for the services and  
12 procedures other than from the medical assistance program.

13 Sec. 2. EFFECTIVE AND APPLICABILITY DATES. This Act,  
14 being deemed of immediate importance, takes effect upon  
15 enactment and applies retroactively to January 1, 2000, for  
16 tax years beginning on or after that date.

17 EXPLANATION

18 This bill provides a deduction from the individual income  
19 tax for dentists who are reimbursed for dental services or  
20 procedures performed on or to medical assistance patients  
21 which reimbursement is less than the dentist's normal charges  
22 for such services or procedures. The amount of the deduction  
23 is the total amount of the difference between the normal  
24 charges and the reimbursement amount less any nonmedical  
25 assistance reimbursement or other remuneration received for  
26 those same services or procedures.

27 The bill takes effect upon enactment and applies  
28 retroactively to January 1, 2000, for tax years beginning on  
29 or after that date.

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