

FEB 25 2000
WAYS AND MEANS

HOUSE FILE **2467**
BY WARNSTADT

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

A BILL FOR

1 An Act providing a deduction for marriage counseling under the
2 individual income tax and including a retroactive
3 applicability date provision.

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

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HF 2467

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

3 NEW SUBSECTION. 35. Subtract the cost of marriage
4 counseling services provided by a marital and family therapist
5 licensed under chapters 147 and 154D or a comparable marriage
6 counselor licensed in another state.

7 Sec. 2. RETROACTIVE APPLICABILITY. This Act applies
8 retroactively to January 1, 2000, for tax years beginning on
9 or after that date.

10 EXPLANATION

11 This bill provides a deduction under the individual income
12 tax of the cost of marriage counseling services received from
13 a licensed practitioner.

14 The bill applies retroactively to January 1, 2000, for tax
15 years beginning on or after that date.

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