

FILED FEB 25 1999

SENATE FILE 237

BY SCHUERER

Passed Senate, Date _____ Passed House, Date _____

Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____

Approved _____

A BILL FOR

1 An Act providing for a hepatitis A vaccine tax credit under the
2 individual and corporate income taxes for the cost of
3 immunizing employees and workers at licensed food
4 establishments and including an effective and retroactive
5 applicability date provision.

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

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SF 237
WAYS & MEANS

1 Section 1. NEW SECTION. 422.11D HEPATITIS A VACCINE TAX
2 CREDIT.

3 1. The taxes imposed under this division, less the credits
4 allowed under sections 422.12 and 422.12B, shall be reduced by
5 a hepatitis A vaccine tax credit equal to the amount actually
6 expended during the tax year by a food establishment licensed
7 under chapter 137F for immunizing its employees and workers at
8 the licensed food establishment. The cost of immunization may
9 include a reasonable administration fee as determined by the
10 department. Any credit in excess of the tax liability is
11 nonrefundable and shall not be carried forward or backward to
12 another tax year.

13 2. An individual may claim a hepatitis A vaccine tax
14 credit allowed a partnership, limited liability company, S
15 corporation, estate, or trust electing to have the income
16 taxed directly to the individual. The amount claimed by the
17 individual shall be based upon the pro rata share of the
18 individual's earnings of a partnership, limited liability
19 company, S corporation, estate, or trust.

20 3. For purposes of this section, "hepatitis A vaccine"
21 means a vaccine licensed by the United States food and drug
22 administration to provide long-term immunity to the hepatitis
23 A virus.

24 Sec. 2. Section 422.33, Code 1999, is amended by adding
25 the following new subsection:

26 NEW SUBSECTION. 8. a. The taxes imposed under this
27 division shall be reduced by a hepatitis A vaccine tax credit
28 equal to the amount actually expended during the tax year by a
29 food establishment licensed under chapter 137F for immunizing
30 its employees and workers at the licensed food establishment.
31 The cost of immunization may include a reasonable
32 administration fee as determined by the department. Any
33 credit in excess of the tax liability is nonrefundable and
34 shall not be carried forward or backward to another tax year.

35 b. For purposes of this subsection, "hepatitis A vaccine"

1 means a vaccine licensed by the United States food and drug
2 administration to provide long-term immunity to the hepatitis
3 A virus.

4 Sec. 3. This Act, being deemed of immediate importance,
5 takes effect upon enactment and applies retroactively to
6 January 1, 1999, for tax years beginning on or after that
7 date.

8 EXPLANATION

9 The bill provides for individual and corporate income tax
10 credits equal to the cost incurred by a licensed food
11 establishment for vaccinating its employees and workers
12 against the hepatitis A virus.

13 The bill takes effect upon enactment and applies
14 retroactively to January 1, 1999, for tax years beginning on
15 or after that date.

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