

**House File 2154 - Introduced**

HOUSE FILE 2154

BY HELLAND

**A BILL FOR**

1 An Act providing individual and corporate income tax deductions  
2 for a portion of the costs associated with conducting  
3 wellness programs and providing fitness facility memberships  
4 to employees and including retroactive applicability  
5 provisions.

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

1 Section 1. Section 422.7, Code Supplement 2009, is amended  
2 by adding the following new subsection:

3 NEW SUBSECTION. 18. Subtract, to the extent not otherwise  
4 deducted in computing adjusted gross income, an amount equal to  
5 twenty percent of the cost associated with conducting wellness  
6 programs and providing memberships at fitness facilities for  
7 employees of the taxpayer.

8 Sec. 2. Section 422.35, Code Supplement 2009, is amended by  
9 adding the following new subsection:

10 NEW SUBSECTION. 9. Subtract, to the extent not otherwise  
11 deducted in computing taxable income, an amount equal to  
12 twenty percent of the cost associated with conducting wellness  
13 programs and providing memberships at fitness facilities for  
14 employees of the taxpayer.

15 Sec. 3. RETROACTIVE APPLICABILITY. This Act applies  
16 retroactively to January 1, 2010, for tax years beginning on  
17 or after that date.

18 EXPLANATION

19 This bill provides deductions from the computation of net  
20 income to taxpayers subject to the individual or corporate  
21 income taxes for 20 percent of the cost associated with  
22 conducting wellness programs and providing memberships at  
23 fitness facilities for employees.

24 The bill applies retroactively to January 1, 2010, for tax  
25 years beginning on or after that date.