Senate Study Bill 1006 - Introduced

SENATE/HOUSE FILE _____
BY (PROPOSED GOVERNOR´S OFFICE OF DRUG CONTROL POLICY BILL)

A BILL FOR

An Act providing an individual income tax credit for certain certified substance abuse prevention specialists and including retroactive applicability provisions.

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

Section 1. NEW SECTION. **422.11Y Substance abuse prevention specialist tax credit.**

The taxes imposed under this division, less the credits allowed under section 422.12, shall be reduced by a substance abuse prevention specialist tax credit. An individual who is certified as a substance abuse prevention specialist by the nongovernmental Iowa board of certification is eligible to receive a tax credit equal to five hundred dollars for each tax year that the individual maintains such certification. Any credit in excess of the tax liability is refundable.

Sec. 2. RETROACTIVE APPLICABILITY. This Act applies retroactively to January 1, 2011, for tax years beginning on or after that date.

EXPLANATION

This bill provides a $500 tax credit for an individual who is certified as a substance abuse prevention specialist by the Iowa board of certification. The Iowa board of certification is a private organization that offers a voluntary certification process for persons in the substance abuse field. The tax credit is refundable.

The bill applies retroactively to January 1, 2011, for tax years beginning on or after that date.