

House File 300 - Introduced

HOUSE FILE 300

BY GASSMAN

A BILL FOR

1 An Act relating to marriage by modifying the waiting period
2 before an issued marriage license becomes valid, providing
3 an individual income tax credit and other certain license
4 preferences for couples who complete qualified premarital
5 counseling, and requiring certain information be provided to
6 a party filing a petition for dissolution of marriage, and
7 including retroactive applicability provisions.

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

1 Section 1. NEW SECTION. 422.10C Premarital counseling tax
2 credit.

3 1. For purposes of this section, *“qualified premarital*
4 *counseling”* means the same as defined in section 595.1.

5 2. The taxes imposed by this division, less the credits
6 allowed under section 422.12, shall be reduced by a premarital
7 counseling tax credit equal to twenty-five percent of the
8 amount paid by the taxpayer during the tax year for qualified
9 premarital counseling that results in a solemnized marriage
10 between the parties to the prospective marriage, not to exceed
11 one thousand dollars per married couple.

12 3. Amounts paid for qualified premarital counseling
13 shall be deemed to have been paid on the date the marriage is
14 solemnized.

15 4. An individual may not claim this tax credit more than
16 once.

17 5. Any credit in excess of the taxpayer’s liability for the
18 tax year is not refundable and shall not be credited to the tax
19 liability for any following year or carried back to a tax year
20 prior to the tax year in which the taxpayer claims the credit.

21 Sec. 2. Section 595.1, Code 2017, is amended to read as
22 follows:

23 **595.1 Definitions.**

24 As used in [this chapter](#), unless the context otherwise
25 requires, ~~“book”~~:

26 1. “Book”, “list”, “record”, or “schedule” kept by a county
27 auditor, assessor, treasurer, recorder, sheriff, or other
28 county officer means the county system as defined in section
29 445.1.

30 2. “Qualified premarital counseling” means premarital
31 counseling that meets all of the following requirements:

32 a. The counseling is attended by both parties of the
33 prospective marriage.

34 b. The counseling is at least four hours in duration.

35 c. The counseling is facilitated by a licensed marital and

1 family therapist, as defined in section 154D.1, or a member of
2 the clergy of any religious denomination.

3 d. The counseling includes topics related to financial
4 literacy and education, communication skills, and conflict
5 resolution.

6 Sec. 3. Section 595.3, unnumbered paragraph 1, Code 2017,
7 is amended to read as follows:

8 Previous to the solemnization of any marriage, a license
9 for that purpose must be obtained from the county registrar.
10 The license fee, if any, shall not exceed ten dollars if
11 the parties desiring the license have completed qualified
12 premarital counseling. The license must not be granted in any
13 case:

14 Sec. 4. Section 595.4, Code 2017, is amended to read as
15 follows:

16 **595.4 Age and qualification — verified application —**
17 **waiting period — exception.**

18 1. Previous to the issuance of any license to marry, the
19 parties desiring the license shall sign and file a verified
20 application with the county registrar which application
21 either may be mailed to the parties at their request or
22 may be signed by them at the office of the county registrar
23 in the county in which the license is to be issued. The
24 application shall include the social security number of each
25 applicant and shall set forth at least one affidavit of some
26 competent and disinterested person stating the facts as to
27 age and qualification of the parties. Upon the filing of the
28 application for a license to marry, the county registrar shall
29 file the application in a record kept for that purpose and
30 shall take all necessary steps to ensure the confidentiality of
31 the social security number of each applicant. All information
32 included on an application may be provided as mutually agreed
33 upon by the division of records and statistics and the child
34 support recovery unit, including by automated exchange.

35 2. Upon receipt of a verified application, the county

1 registrar may issue the license which shall become valid
2 immediately if the parties have completed qualified premarital
3 counseling, and which shall not become valid until the
4 expiration of ~~three~~ twenty days after the date of issuance
5 of the license if the parties have not completed qualified
6 premarital counseling, except as provided in subsection 3. If
7 the license has not been issued within six months from the date
8 of the application, the application is void.

9 3. A license to marry may be validated prior to the
10 expiration of ~~three~~ twenty days from the date of issuance
11 of the license in cases of emergency or extraordinary
12 circumstances. An order authorizing the validation of a
13 license may be granted by a judge of the district court under
14 conditions of emergency or extraordinary circumstances upon
15 application of the parties filed with the county registrar.
16 No order may be granted unless the parties have filed an
17 application for a marriage license in a county within the
18 judicial district. An application for an order shall be made
19 on forms furnished by the county registrar at the same time
20 the application for the license to marry is made. After
21 examining the application for the marriage license and issuing
22 the license, the county registrar shall refer the parties to
23 a judge of the district court for action on the application
24 for an order authorizing the validation of a marriage license
25 prior to expiration of ~~three~~ twenty days from the date of
26 issuance of the license. The judge shall, if satisfied as to
27 the existence of an emergency or extraordinary circumstances,
28 grant an order authorizing the validation of a license to marry
29 prior to the expiration of ~~three~~ twenty days from the date of
30 issuance of the license to marry. The county registrar shall
31 validate a license to marry upon presentation by the parties
32 of the order authorizing a license to be validated. A fee of
33 five dollars shall be paid to the county registrar at the time
34 the application for the order is made, which fee is in addition
35 to the fee prescribed by law for the issuance of a marriage

1 license.

2 Sec. 5. Section 598.7, Code 2017, is amended by adding the
3 following new subsection:

4 NEW SUBSECTION. 6. The court shall provide information
5 regarding the availability and use of mediation in a
6 dissolution of marriage action to each party.

7 Sec. 6. RETROACTIVE APPLICABILITY. The following provision
8 or provisions of this Act apply retroactively to January 1,
9 2017, for tax years beginning on or after that date:

10 1. The section of this Act enacting section 422.10C.

11 EXPLANATION

12 The inclusion of this explanation does not constitute agreement with
13 the explanation's substance by the members of the general assembly.

14 This bill relates to marriage by modifying the waiting
15 period before an issued marriage license becomes valid,
16 providing an individual income tax credit and other marriage
17 license preferences for couples who complete qualified
18 premarital counseling, and requiring certain information be
19 provided upon filing a petition for dissolution. The bill
20 defines "qualified premarital counseling" to include premarital
21 counseling that is attended by both parties of a prospective
22 marriage, is at least four hours in duration, is facilitated
23 by a licensed marital and family therapist (as defined in
24 Code section 154D.1) or a clergy member of any religious
25 denomination, and includes topics related to financial literacy
26 and education, communication skills, and conflict resolution.

27 The bill increases to 20 from three the number of days
28 following issuance of a marriage license until such license
29 becomes valid, except for exceptions provided under current
30 law for cases of emergency or extraordinary circumstances
31 as determined by a district court judge. The bill also
32 provides that a marriage license shall become valid immediately
33 following issuance if the parties have completed qualified
34 premarital counseling.

35 The bill provides that a fee charged by a county registrar

1 for a marriage license shall not exceed \$10 if the parties
2 desiring the license have completed qualified premarital
3 counseling.

4 The bill creates an individual income tax credit equal to
5 25 percent of the amount paid by a taxpayer during the tax
6 year for qualified premarital counseling that results in a
7 solemnized marriage between the parties to the prospective
8 marriage, not to exceed \$1,000 per married couple. Amounts
9 paid for premarital counseling are deemed to be paid on
10 the date the marriage is solemnized. The bill prohibits
11 an individual from claiming the tax credit more than once.
12 The tax credit is nonrefundable, and the excess may not be
13 carried forward or backward to a different tax year. The tax
14 credit applies retroactively to January 1, 2017, for tax years
15 beginning on or after that date.

16 The bill also requires the court to provide information to
17 parties regarding the availability and use of mediation in a
18 divorce proceeding.