A BILL FOR

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

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
Section 1. NEW SECTION. 422.10C Premarital counseling tax credit.

1. For purposes of this section, "qualified premarital counseling" means the same as defined in section 595.1.

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

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

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

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

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

595.1 Definitions.

As used in this chapter, unless the context otherwise requires, "book":

1. "Book", "list", "record", or "schedule" kept by a county auditor, assessor, treasurer, recorder, sheriff, or other county officer means the county system as defined in section 445.1.

2. "Qualified premarital counseling" means premarital counseling that meets all of the following requirements:

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

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

   c. The counseling is facilitated by a licensed marital and
family therapist, as defined in section 154D.1, or a member of the clergy of any religious denomination.

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

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

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

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

595.4 Age and qualification — verified application — waiting period — exception.

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

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
10 3. A license to marry may be validated prior to the
11 expiration of three twenty days from the date of issuance
12 of the license in cases of emergency or extraordinary
13 circumstances. An order authorizing the validation of a
14 license may be granted by a judge of the district court under
15 conditions of emergency or extraordinary circumstances upon
16 application of the parties filed with the county registrar.
17 No order may be granted unless the parties have filed an
18 application for a marriage license in a county within the
19 judicial district. An application for an order shall be made
20 on forms furnished by the county registrar at the same time
21 the application for the license to marry is made. After
22 examining the application for the marriage license and issuing
23 the license, the county registrar shall refer the parties to
24 a judge of the district court for action on the application
25 for an order authorizing the validation of a marriage license
26 prior to expiration of three twenty days from the date of
27 issuance of the license. The judge shall, if satisfied as to
28 the existence of an emergency or extraordinary circumstances,
29 grant an order authorizing the validation of a license to marry
30 prior to the expiration of three twenty days from the date of
31 issuance of the license to marry. The county registrar shall
32 validate a license to marry upon presentation by the parties
33 of the order authorizing a license to be validated. A fee of
34 five dollars shall be paid to the county registrar at the time
35 the application for the order is made, which fee is in addition
36 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
for a marriage license shall not exceed $10 if the parties desiring the license have completed qualified premarital counseling.

The bill creates an individual income tax credit equal to 25 percent of the amount paid by a taxpayer during the tax year for qualified premarital counseling that results in a solemnized marriage between the parties to the prospective marriage, not to exceed $1,000 per married couple. Amounts paid for premarital counseling are deemed to be paid on the date the marriage is solemnized. The bill prohibits an individual from claiming the tax credit more than once.

The tax credit is nonrefundable, and the excess may not be carried forward or backward to a different tax year. The tax credit applies retroactively to January 1, 2017, for tax years beginning on or after that date.

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