

House File 958 - Introduced

HOUSE FILE 958

BY JONES

A BILL FOR

- 1 An Act creating a premarital counseling tax credit available
- 2 against the individual income tax, and including retroactive
- 3 applicability provisions.
- 4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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

3 1. As used in this section, "premarital counseling" means the
4 application of counseling techniques upon prospective spouses in
5 preparation of marriage.

6 2. The taxes imposed under this subchapter, less the credits
7 allowed under section 422.12, shall be reduced by a premarital
8 counseling credit equal to the cost of premarital counseling, not
9 to exceed five hundred dollars.

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

17 4. Any credit in excess of the taxpayer's tax liability for
18 the tax year is not refundable but the excess for the tax year
19 may be credited to the tax liability for the following tax year.

20 Sec. 2. **RETROACTIVE APPLICABILITY.** This Act applies
21 retroactively to January 1, 2025, for tax years beginning on or
22 after that date.

23 **EXPLANATION**

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

26 This bill creates a premarital counseling tax credit (credit)
27 available against the individual income tax.

28 The bill defines "premarital counseling" to mean the
29 application of counseling techniques upon prospective spouses in
30 preparation of marriage.

31 The credit is equal to the cost for premarital counseling, not
32 to exceed \$500. Any credit in excess of the taxpayer's liability
33 is not refundable but may be credited to the tax liability for
34 the following tax year.

35 The bill applies retroactively to January 1, 2025, for tax

1 years beginning on or after that date.

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