

# **Standing Appropriations Bill House File 2473**

Last Action:

**FINAL ACTION**

May 1, 2014

**An Act relating to state and local finances by making appropriations, providing for fees, providing for legal responsibilities, and providing for regulatory requirements, taxation, and other properly related matters, and including penalties and effective date and retroactive applicability provisions.**

**Fiscal Services Division  
Legislative Services Agency**

## **NOTES ON BILLS AND AMENDMENTS (NOBA)**

Available online at <http://www.legis.iowa.gov/LSA/Reports/noba.aspx>

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**FUNDING SUMMARY**

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House File 2473 makes adjustments to General Fund standing appropriations currently in statute resulting in a decrease of \$20.0 million for FY 2015. The Bill appropriates a total of \$4.4 million from other funds including \$1.4 million from the Groundwater Protection Fund and an estimated \$3.0 million from the Economic Emergency Fund for State Appeal Board claims.

**MAJOR INCREASES/DECREASES/TRANSFERS OF EXISTING PROGRAMS**

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| Reduces the FY 2015 standing unlimited appropriation for the Legislative Branch by \$3.0 million and allows the Legislative Branch to carry forward unexpended funds budgeted during FY 2014 to FY 2015.  | Page 2, Line 5  |
| Increases the limit placed on the FY 2015 General Fund appropriation to the Department of Cultural Affairs for operational support grants and community cultural grants from to \$208,000 to \$417,000.   | Page 2, Line 22 |
| Removes the limit placed on the FY 2015 General Fund standing unlimited appropriation to the Iowa Economic Development Authority for regional tourism marketing that was enacted during the 2013 Legislative Session. This will return the appropriation to the estimated statutory level of \$1.1 million for FY 2015. | Page 2, Line 27 |
| Increases the limit for the General Fund appropriation to the Department of Revenue for tobacco reporting enforcement from \$9,000 to \$18,000 for FY 2015.   | Page 2, Line 37 |
| Reduces the FY 2015 State school aid funding to area education agencies (AEAs) by \$15.0 million.   | Page 2, Line 41 |
| Creates a standing unlimited appropriation from the Economic Emergency Fund for payment of State Appeal Board claims beginning in FY 2015. The amount currently budgeted for Appeal Board claims in FY 2015 is \$3.0 million.   | Page 3, Line 20 |

**SIGNIFICANT CODE CHANGES**

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| Requires State agencies to submit FY 2016 budget information to the Department of Management (DOM) and include all proposed expenditures, supporting data, and explanations. Requires the Director of the DOM to consult with the Legislative Services Agency (LSA) concerning the provision of support data. Requires budgeted expenditures to be prioritized by program or by expected results, and requires performance measures to be included with the budget information. | Page 1, Line 9 |
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**EXECUTIVE SUMMARY**  
STANDING APPROPRIATIONS BILL

- Makes changes to the Iowa Code to allow State Appeal Board claims to be appropriated from the Economic Emergency Fund beginning in FY 2015. Under current law, State Appeal Board claims are paid from the General Fund. Page 3, Line 11
- Requires State Appeal Board claims to be paid from the Economic Emergency Fund to the extent that funds are available. If sufficient funds are not available in the Economic Emergency Fund, the claims will be paid from the General Fund. Page 3, Line 26
- Requires the Office of Grants Enterprise Management to submit a report to the Fiscal Services Division of the LSA by December 1 of each year that lists all federal grants received during the most recently completed federal fiscal year with a value over \$1,000. The Bill also requires all Executive Branch agencies to submit federal grant information to the Office of Grants Enterprise Management that includes specific information relating to the federal funds. Requires the Fiscal Services Division to compile the federal funds information and submit the information to the respective joint appropriation subcommittees. Page 4, Line 37
- Permits members of boards and commissions to sell services to Executive Branch agencies if they are not employed by the agency or if they do not have substantial and regular contact with the agency in performance of their duties. Page 5, Line 24
- Extends the sunset for the one-month bona fide retirement period through the Iowa Public Employees' Retirement System (IPERS) for the Licensed Health Care Professionals from July 2014 to July 2016. Page 5, Line 34
- Division IV provides numerous nonsubstantive corrective provisions to the Iowa Code and the 2014 Iowa Acts. Page 6, Line 26
- Division V makes various corrective changes to the Iowa Code publication provisions and permits the LSA to publish the Iowa Code in electronic form on an annual basis and forego the publication of a code supplement every other year. Page 9, Line 14
- Division VI makes various changes to snowmobile registration requirements including a requirement that non-Iowa residents purchase an Iowa snowmobile user permit. Page 16, Line 10
- Division VII reestablishes two voluntary individual income tax check offs that expired after tax year 2013. These include the checkoff supporting the Iowa State Fair and the joint checkoff supporting military veterans and firefighters. Page 18, Line 18
- Division VIII makes various changes to how certain records are maintained by county recorders. Page 19, Line 38

**EXECUTIVE SUMMARY**  
STANDING APPROPRIATIONS BILL

Division IX requires a child to be placed in a group or family foster environment if the courts determine the child should be in the least restrictive placement option available. Requires that a child not be denied entry if the child needs to be placed in a shelter, inpatient mental health program, or an inpatient substance abuse program.

Page 22, Line 31

Division X amends SF 2340 (Solar Energy Tax Credit Act of 2014) to include corporate and franchise (bank) taxpayers as eligible beneficiaries of the solar energy tax credit expansions enacted in SF 2340. The changes are effective on enactment and retroactive to January 1, 2014 (tax year 2014).

Page 23, Line 27

Division XI requires any funds remaining in the Health Care Transformation Account as of December 31, 2013, to revert to the General Fund. The Division also specifies that any funds remaining in the IowaCare Account remain available until June 30, 2015, for the payment of valid claims.

Page 24, Line 35

Division XII makes changes to the Flood Mitigation Program to allow new entities to participate in the Program.

Page 25, Line 14

House File 2473 provides for the following changes to the Code of Iowa.

Page #	Line #	Bill Section	Action	Code Section
2	41	4	Add	257.35.8A
3	11	5	Amend	8.55.3.a
3	20	6	Add	8.55.3.0e
3	26	7	Amend	25.2.4
4	37	12	Amend	8.9.2.a
5	24	13	Add	68B.3.2A
5	34	14	Amend	97B.52A.1.c.(2).(b)
6	1	15	Amend	602.1302.3
6	28	17	Amend	15.353.1.c.(2)
6	37	18	Amend	15J.4.1.b
7	2	19	Amend	123.47.1A.c.(2)
7	8	20	Amend	331.552.35
7	31	21	Amend	422.33.4.c
7	42	22	Amend	425.15.1.a
8	6	23	Amend	508.36.13.d.(1).(c)
8	12	24	Amend	508.36.16.c.(3)
8	23	25	Amend	508.37.6.h.(8)
8	39	26	Amend	537.1301.46
9	16	30	Amend	2.42.13
9	37	31	Amend	2A.1.2.d
10	2	32	Strike	2A.5.2.b
10	4	33	Add	2A.5.2A
10	15	34	Strike	2B.5.3
10	17	35	Amend	2B.5A.2
10	39	36	Amend	2B.5A.6.a.(2).(b)
10	43	37	Amend	2B.5B.2
11	16	38	Amend	2B.5B.3.b.(2).(b)
11	20	39	Amend	2B.6.2.b
11	24	40	Amend	2B.12
13	29	41	Amend	2B.13.1
13	34	42	Amend	2B.13.1.f
13	40	43	Amend	2B.13.3.a
14	4	44	Amend	2B.13.4.a
14	9	45	Amend	2B.13.5
14	19	46	Amend	2B.13.7.a
14	27	47	Amend	2B.13.7.b.(1)
14	39	48	Amend	2B.17.2.b
15	1	49	Amend	2B.17.4.c
15	16	50	Amend	2B.18.1
15	27	51	Amend	3.1.1.a,b
15	37	52	Amend	3.3
16	12	53	Amend	321G.3.1
16	26	54	Amend	321g.4.2,4
17	11	55	New	321G.4B
17	30	56	Strike and Replace	321G.20
17	41	57	Amend	321G.24.1
18	11	58	Amend	805.8B.2.a
18	18	59	New	422.12D
19	4	60	New	422.12L

House File 2473 provides for the following changes to the Code of Iowa.

Page #	Line #	Bill Section	Action	Code Section
19	33	61	Repeal	422.12D;422.12L
19	40	63	Add	321G.1.9A
20	3	64	Amend	321G.29.7
20	15	65	Amend	321G.32.1.a
20	22	66	Add	321I.1.10A
20	29	67	Amend	321I.31.7
20	42	68	Amend	321I.34.1.a
21	6	69	Amend	331.602.39
21	10	70	Amend	359A.10
21	21	71	Amend	462A.5.1.a
22	17	72	Amend	462A.77.7
22	24	73	Amend	462A.84.1.a
22	33	74	Amend	232.46.1
23	18	75	Amend	234.35.1.e
23	29	76	Amend	422.33.29.a
23	39	77	Amend	422.11L.1.a,b
24	7	78	Amend	422.60.12.a
25	16	85	Amend	28F.12
25	27	86	Amend	418.1.4.c
25	33	87	Add	418.1.4.c.(4)
25	41	88	Amend	418.11.3.c
26	11	89	Amend	418.12.5
26	21	90	Amend	418.14.3.a
26	33	91	Amend	418.15.4

1 7 DIVISION I  
 1 8 STANDING APPROPRIATIONS AND RELATED MATTERS

1 9 Section 1. 2013 Iowa Acts, chapter 140, is amended by adding  
 1 10 the following new section:  
 1 11 NEW SECTION SEC. 1A. BUDGET PROCESS FOR FISCAL YEAR  
 1 12 2015-2016.

1 13 1. For the budget process applicable to the fiscal year  
 1 14 beginning July 1, 2015, on or before October 1, 2014, in lieu  
 1 15 of the information specified in section 8.23, subsection 1,  
 1 16 unnumbered paragraph 1, and paragraph "a", all departments and  
 1 17 establishments of the government shall transmit to the director  
 1 18 of the department of management, on blanks to be furnished by  
 1 19 the director, estimates of their expenditure requirements,  
 1 20 including every proposed expenditure, for the ensuing fiscal  
 1 21 year, together with supporting data and explanations as called  
 1 22 for by the director of the department of management after  
 1 23 consultation with the legislative services agency.

1 24 2. The estimates of expenditure requirements shall be  
 1 25 in a form specified by the director of the department of  
 1 26 management, and the expenditure requirements shall include all  
 1 27 proposed expenditures and shall be prioritized by program or  
 1 28 the results to be achieved. The estimates shall be accompanied  
 1 29 by performance measures for evaluating the effectiveness of the  
 2 1 programs or results.

2 2 Sec. 2. 2013 Iowa Acts, chapter 140, is amended by adding  
 2 3 the following new section:  
 2 4 NEW SECTION SEC. 3A. GENERAL ASSEMBLY.

2 5 1. The appropriations made pursuant to section 2.12 for the  
 2 6 expenses of the general assembly and legislative agencies for  
 2 7 the fiscal year beginning July 1, 2014, and ending June 30,  
 2 8 2015, are reduced by the following amount:

2 9 ..... \$ 3,000,000

2 10 2. The budgeted amounts for the general assembly for the  
 2 11 fiscal year beginning July 1, 2014, may be adjusted to reflect  
 2 12 unexpended budgeted amounts from the previous fiscal year.

2 13 Sec. 3. 2013 Iowa Acts, chapter 140, section 6, is amended  
 2 14 to read as follows:

2 15 SEC. 6. LIMITATIONS OF STANDING APPROPRIATIONS — FY  
 2 16 2014-2015. Notwithstanding the standing appropriations  
 2 17 in the following designated sections for the fiscal year  
 2 18 beginning July 1, 2014, and ending June 30, 2015, the amounts  
 2 19 appropriated from the general fund of the state pursuant to  
 2 20 these sections for the following designated purposes shall not  
 2 21 exceed the following amounts:

CODE: Requires State agencies to submit FY 2016 budget information to the Department of Management (DOM) and include all proposed expenditures, supporting data, and explanations. Requires the Director of the DOM to consult with the Legislative Services Agency (LSA) concerning the provision of support data. Requires budgeted expenditures to be prioritized by program or by expected results, and requires performance measures to be included with the budget information.

CODE: Reduces the FY 2015 standing appropriation for the Legislative Branch by \$3,000,000 and allows the Legislative Branch to carry forward unexpended funds budgeted during FY 2014 to FY 2015.

DETAIL: The FY 2015 Legislative Branch budget is estimated at \$37,026,548. This requirement reduces the budget to \$34,026,548 and represents the same level of funding compared to the amount budgeted for FY 2014.

2 22 1. For operational support grants and community cultural  
 2 23 grants under section 99F.11, subsection 3, paragraph "d",  
 2 24 subparagraph (1):  
 2 25 ..... \$ 208,351  
 2 26 ..... 416,702

CODE: Increases the limit placed on the FY 2015 General Fund appropriation to the Department of Cultural Affairs (DCA) for operational support grants and community cultural grants from to \$208,351 to \$416,702.

DETAIL: This maintains the current level of funding as provided in FY 2014. However, this is a decrease of \$103,298 compared to the standing appropriation of \$520,000 specified in statute. Iowa Code section 99F.11 funds this Program with wagering tax revenues that are deposited in the General Fund and then appropriated to the DCA.

2 27 ~~2. For regional tourism marketing under section 99F.11,~~  
 2 28 ~~subsection 3, paragraph "d", subparagraph (2):~~  
 2 29 ..... \$ 582,000

CODE: Removes the limit placed on the FY 2015 General Fund standing unlimited appropriation to the Iowa Economic Development Authority (IEDA) for regional tourism marketing that was enacted during the 2013 Legislative Session.

2 30 3. For payment for nonpublic school transportation under  
 2 31 section 285.2:  
 2 32 ..... \$ 8,560,931  
 2 33 If total approved claims for reimbursement for nonpublic  
 2 34 school pupil transportation exceed the amount appropriated in  
 2 35 accordance with this subsection, the department of education  
 2 36 shall prorate the amount of each approved claim.

DETAIL: This will return the appropriation to the estimated statutory level of \$1,124,000. Iowa Code section 99F.11 funds this Program with wagering tax revenues that are deposited in the General Fund and then appropriated to the IEDA.

NOTE: Funding for nonpublic school transportation is not impacted by this Bill. The language is simply repeated as a function of amending legislation from the 2013 Legislative Session.

2 37 4. For the enforcement of chapter 453D relating to tobacco  
 2 38 product manufacturers under section 453D.8:  
 2 39 ..... \$ 9,208  
 2 40 ..... 18,416

CODE: Increases the limit for the General Fund appropriation to the Department of Revenue for tobacco reporting enforcement from \$9,208 to \$18,416 for FY 2015.

DETAIL: This maintains the current level of funding as provided in FY 2014, but represents a decrease of \$6,584 compared to the standing appropriation of \$25,000 specified in statute.

2 41 Sec. 4. Section 257.35, Code 2014, is amended by adding the  
 2 42 following new subsection:  
 2 43 NEW SUBSECTION 8A. Notwithstanding subsection 1, and in  
 3 1 addition to the reduction applicable pursuant to subsection  
 3 2 2, the state aid for area education agencies and the portion  
 3 3 of the combined district cost calculated for these agencies  
 3 4 for the fiscal year beginning July 1, 2014, and ending June  
 3 5 30, 2015, shall be reduced by the department of management by  
 3 6 fifteen million dollars. The reduction for each area education  
 3 7 agency shall be prorated based on the reduction that the agency  
 3 8 received in the fiscal year beginning July 1, 2003.

CODE: Reduces the FY 2015 State school aid funding to area education agencies (AEAs) by \$15,000,000.

DETAIL: In addition to the \$15,000,000 State aid reduction for FY 2015, the AEAs have an annual statutory reduction of \$7,500,000. The State aid reduction to the AEAs will total \$22,500,000 for FY 2015.



## 3 10 CLAIMS AGAINST THE STATE AND BY THE STATE

3 11 Sec. 5. Section 8.55, subsection 3, paragraph a, Code 2014,  
3 12 is amended to read as follows:

3 13 a. Except as provided in paragraphs “b”, “c”, ~~and “d”~~, and  
3 14 “0e”, the moneys in the Iowa economic emergency fund shall  
3 15 only be used pursuant to an appropriation made by the general  
3 16 assembly. An appropriation shall only be made for the fiscal  
3 17 year in which the appropriation is made. The moneys shall  
3 18 only be appropriated by the general assembly for emergency  
3 19 expenditures.

3 20 Sec. 6. Section 8.55, subsection 3, Code 2014, is amended by  
3 21 adding the following new paragraph:

3 22 NEW PARAGRAPH 0e. There is appropriated from the Iowa  
3 23 economic emergency fund to the state appeal board an amount  
3 24 sufficient to pay claims authorized by the state appeal board  
3 25 as provided in section 25.2.

3 26 Sec. 7. Section 25.2, subsection 4, Code 2014, is amended  
3 27 to read as follows:

3 28 4. Payments authorized by the state appeal board shall be  
3 29 paid from the appropriation or fund of original certification  
3 30 of the claim. However, if that appropriation or fund has since  
3 31 reverted under section 8.33, then such payment authorized by  
3 32 the state appeal board shall be ~~out of any money in the state~~  
3 33 ~~treasury not otherwise appropriated as follows:~~  
3 34 a. From the appropriation made from the Iowa economic  
3 35 emergency fund in section 8.55 for purposes of paying such  
3 36 expenses.  
3 37 b. To the extent the appropriation from the Iowa economic  
3 38 emergency fund described in paragraph “a” is insufficient to  
3 39 pay such expenses, there is appropriated from moneys in the  
3 40 general fund of the state not otherwise appropriated the amount  
3 41 necessary to fund the deficiency.

3 42 DIVISION III  
3 43 MISCELLANEOUS PROVISIONS AND APPROPRIATIONS

4 1 Sec. 8. AIR QUALITY PROGRAM. Notwithstanding the purposes  
4 2 provided in section 455E.11, subsection 2, paragraph “c”, there  
4 3 is appropriated from the household hazardous waste account of  
4 4 the groundwater protection fund to the department of natural  
4 5 resources for the fiscal year beginning July 1, 2014, and  
4 6 ending June 30, 2015, the following amount, or so much thereof  
4 7 as is necessary, to be used for the purposes designated:  
4 8 For supporting the department's air quality programs,  
4 9 including salaries, support, maintenance, and miscellaneous

CODE: Makes a conforming change to allow the payment of State Appeal Board claims to be appropriated from the Economic Emergency Fund beginning in FY 2015.

CODE: Creates a standing unlimited appropriation from the Economic Emergency Fund for payment of State Appeal Board claims.

DETAIL: The amount currently budgeted for Appeal Board claims in FY 2015 is \$3,000,000.

CODE: Requires State Appeal Board claims to be paid from the Economic Emergency Fund to the extent that funds are available. If sufficient funds are not available in the Economic Emergency Fund, the claims approved by the State Appeal Board will be paid from the General Fund.

DETAIL: Appeal Board claims for FY 2015 are budgeted at \$3,000,000. The State Appeal Board is comprised of the Auditor of State, Treasurer of State, and the Director of the Department of Management. The purpose of the Board is to approve or reject the payment of claims against the State or a State employee and to resolve local budget protests. The Board also ratifies payments associated with court judgments and settlements against the State.

Groundwater Protection Fund appropriation to the Department of Natural Resources to support air quality programs.

4 10 purposes:  
 4 11 ..... \$ 1,400,000

4 12 Sec. 9. FOOD SECURITY FOR OLDER INDIVIDUALS. There  
 4 13 is appropriated from the general fund of the state to the  
 4 14 department on aging for the fiscal year beginning July 1,  
 4 15 2014, and ending June 30, 2015, the following amount, or so  
 4 16 much thereof as is necessary, to be used for the purposes  
 4 17 designated:

4 18 To award to each area agency on aging designated under  
 4 19 section 231.32 in the proportion that the estimated amount of  
 4 20 older individuals in Iowa served by that area agency on aging  
 4 21 bears to the total estimated amount of older individuals in  
 4 22 Iowa, to be used to provide congregate meals and home-delivered  
 4 23 meals to food-insecure older individuals in Iowa:  
 4 24 ..... \$ 250,000

4 25 Sec. 10. AIR QUALITY STAKEHOLDER GROUP. The director of  
 4 26 the department of natural resources shall convene a stakeholder  
 4 27 group for purposes of studying the funding of air quality  
 4 28 programs administered by the department. By December 1, 2014,  
 4 29 the department shall submit a written report to the general  
 4 30 assembly regarding the findings and recommendations of the  
 4 31 stakeholder group.

4 32 Sec. 11. PERSONNEL SETTLEMENT AGREEMENT PAYMENTS. The  
 4 33 general assembly and the judicial branch shall not enter into  
 4 34 a personnel settlement agreement with a state employee that  
 4 35 contains a confidentiality provision intended to prevent public  
 4 36 disclosure of the agreement or any terms of the agreement.

4 37 Sec. 12. Section 8.9, subsection 2, paragraph a, Code 2014,  
 4 38 is amended to read as follows:

4 39 a. All grant applications submitted and grant moneys  
 4 40 received by a department on behalf of the state shall be  
 4 41 reported to the office of grants enterprise management. The  
 4 42 office shall by ~~January 31~~ December 1 of each year submit  
 4 43 to the fiscal services division of the legislative services  
 5 1 agency a written report listing all grants received during the  
 5 2 ~~previous calendar~~ most recently completed federal fiscal year  
 5 3 with a value over one thousand dollars and the funding entity  
 5 4 and purpose for each grant. However, the reports on grants  
 5 5 filed by the state board of regents pursuant to section 8.44  
 5 6 shall be deemed sufficient to comply with the requirements of  
 5 7 this subsection. In addition, each department shall submit  
 5 8 and the office shall report, as applicable, for each grant  
 5 9 applied for or received and other federal moneys received the  
 5 10 expected duration of the grant or the other moneys, maintenance

General Fund appropriation to the Department on Aging for the purpose of providing congregate meals and home-delivered meals to older lowans that are food-insecure.

Requires the Department of Natural Resources to convene a stakeholder group for the purpose of studying the funding of air quality programs.

Prohibits the Legislative and Judicial branches of government from entering into personnel settlement agreements that contain confidentiality clauses.

CODE: Requires the Office of Grants Enterprise Management of the DOM to submit a report to the Fiscal Services Division of the LSA by December 1 of each year that lists of all grants received during the most recently completed federal fiscal year with a value over \$1,000. Requires all Executive Branch agencies to submit federal grant information to the Office of Grants Enterprise Management that includes the following:

- Each grant applied for or received.
- The expected duration of the grant.
- Maintenance of effort or matching fund requirements.
- Sources of the federal funding and matching dollars.
- Policy, program, or operational requirements of the grant.
- A status report on changes anticipated in federal grant requirements.
- Any other relevant information to assist in policy or budget decisions.

5 11 of effort or other matching fund requirements throughout and  
 5 12 following the period of the grant or the other moneys, the  
 5 13 sources of the federal funding and any match funding, any  
 5 14 policy, program, or operational requirement associated with  
 5 15 receipt of the funding, a status report on changes anticipated  
 5 16 in the federal requirements associated with the grant or other  
 5 17 federal funding during the fiscal year in progress and the  
 5 18 succeeding fiscal year, and any other information concerning  
 5 19 the grant or other federal funding that would be helpful in the  
 5 20 development of policy or budget decisions. The fiscal services  
 5 21 division of the legislative services agency shall compile the  
 5 22 information received for consideration by the standing joint  
 5 23 appropriations subcommittees of the general assembly.

Requires the Fiscal Services Division to compile the federal funds information and submit the information to the respective joint appropriation subcommittees.

5 24 Sec. 13. Section 68B.3, Code 2014, is amended by adding the  
 5 25 following new subsection:  
 5 26 NEW SUBSECTION 2A. This section does not apply to sales of  
 5 27 services by a member of a board or commission as defined under  
 5 28 section 7E.4 to state executive branch agencies or subunits  
 5 29 of departments or independent agencies as defined in section  
 5 30 7E.4 that are not the subunit of the department or independent  
 5 31 agency in which the person serves or are not a subunit of a  
 5 32 department or independent agency with which the person has  
 5 33 substantial and regular contact as part of the person's duties.

CODE: Permits members of boards and commissions to sell services to Executive Branch agencies if they are not employed by the agency or if they do not have substantial and regular contact with the agency in performance of their duties.

5 34 Sec. 14. Section 97B.52A, subsection 1, paragraph c,  
 5 35 subparagraph (2), subparagraph division (b), Code 2014, is  
 5 36 amended to read as follows:  
 5 37 (b) For a member whose first month of entitlement is  
 5 38 July 2004 or later, but before July ~~2014~~ 2016, covered  
 5 39 employment does not include employment as a licensed health  
 5 40 care professional by a public hospital. For the purposes of  
 5 41 this subparagraph, "public hospital" means a hospital licensed  
 5 42 pursuant to chapter 135B and governed pursuant to chapter 145A,  
 5 43 347, 347A, or 392.

CODE: Extends the sunset for the one-month bona fide retirement period through the Iowa Public Employees Retirement System (IPERS) for the Licensed Health Care Professionals from July 2014 to July 2016.

DETAIL: Federal tax law requires qualified retirement plans to have a bona fide retirement period, a set time when retirees demonstrate they ended employment and are entitled to retirement benefits. The standard bona fide retirement period for IPERS is four months. For the first month, a retiree must not work for an IPERS-covered employer, regardless if the job is IPERS-covered. A retiree also must stay out of an IPERS-covered job for an additional three months.

FISCAL IMPACT: Legislation in 2006 allowed licensed health care providers to return to employment one month after retiring (rather than four months) and still be considered bona fide retirees. In the 2010 IPERS Experience Study, the actuary noted that because the group was not separately identified and their experience not monitored before the legislation was enacted, they cannot assess whether the group's behavior patterns have changed. However, the actuary noted that when compared to other IPERS employees, this group exhibits higher retirement rates, more likelihood of returning to employment following retirement, and higher wages once they return to employment. The

6 1 Sec. 15. Section 602.1302, subsection 3, Code 2014, is  
 6 2 amended to read as follows:  
 6 3 3. A revolving fund is created in the state treasury for  
 6 4 the payment of jury and witness fees, mileage, costs related to  
 6 5 summoning jurors by the judicial branch, costs and fees related  
 6 6 to the management and payment of interpreters and translators  
 6 7 in judicial branch legal proceedings and court-ordered  
 6 8 programs, and attorney fees paid by the state public defender  
 6 9 for counsel appointed pursuant to section 600A.6A. The  
 6 10 judicial branch shall deposit any reimbursements to the state  
 6 11 for the payment of jury and witness fees and mileage in the  
 6 12 revolving fund. In each calendar quarter the judicial branch  
 6 13 shall reimburse the state public defender for attorney fees  
 6 14 paid pursuant to section 600A.6B. Notwithstanding section  
 6 15 8.33, unencumbered and unobligated receipts in the revolving  
 6 16 fund at the end of a fiscal year do not revert to the general  
 6 17 fund of the state. The judicial branch shall on or before  
 6 18 February 1 file a financial accounting of the moneys in the  
 6 19 revolving fund with the legislative services agency. The  
 6 20 accounting shall include an estimate of disbursements from the  
 6 21 revolving fund for the remainder of the fiscal year and for the  
 6 22 next fiscal year.

6 23 Sec. 16. 2013 Iowa Acts, chapter 138, section 157,  
 6 24 subsection 5A, if enacted by 2014 Iowa Acts, House File 2463,  
 6 25 is amended by striking the subsection.

6 26 DIVISION IV  
 6 27 CORRECTIVE PROVISIONS

6 28 Sec. 17. Section 15.353, subsection 1, paragraph c,  
 6 29 subparagraph (2), if enacted by 2014 Iowa Acts, House File  
 6 30 2448, is amended to read as follows:  
 6 31 (2) The average dwelling unit cost does not exceed two  
 6 32 hundred fifty thousand dollars per dwelling unit if the  
 6 33 project involves the rehabilitation, repair, redevelopment,  
 6 34 or preservation of ~~eligible property, as that term is defined~~  
 6 35 ~~in section 404A.1, subsection 2 property described in section~~  
 6 36 404A.1, subsection 7, paragraph "a".

6 37 Sec. 18. Section 15J.4, subsection 1, paragraph b, as  
 6 38 amended by 2014 Iowa Acts, House File 2448, section 34, if  
 6 39 enacted, is amended to read as follows:

fiscal impact is difficult to quantify for a group this size but there is an increased cost to the System.

CODE: Permits costs for court interpreters in criminal cases to be paid from the Jury and Witness Fee Revolving Fund.

DETAIL: This provision will have no fiscal impact on the State. The amended language will allow the State to streamline the payment of court interpreters used by the State Public Defenders Office used primarily for indigent criminal defendants, and the State Court Administrator for interpreters in civil cases. The language provides a legal basis for the State to work out an agreement with the State Public Defenders Office that will allow the State Court Administrator to pay all court interpreters using funds in the Jury and Witness Fee Revolving Fund and to bill the State Public Defenders Office for the cost of interpreters that provide services for clients represented by public defenders or court-appointed counsel. Under the proposed agreement, the State Public Defenders Office payments will be deposited in the Revolving Fund.

CODE: Removes a reference from the FY 2014 Health and Human Services Appropriations Act (SF 446), pertaining to the Department of Human Services mental health advocate transfer that was vetoed by the Governor in FY 2014 .

CODE: Corrective provision for HF 2448 (Enterprise Zone Transition Act).

DETAIL: This Bill was approved by the General Assembly on April 25, 2014. The Governor has not yet taken action on this Bill.

CODE: Corrective provision for HF 2448 (Enterprise Zone Transition Act).

6 40 b. The area was in whole or in part a designated economic  
 6 41 development enterprise zone under chapter 15E, division XVIII,  
 6 42 Code 2014, immediately prior to the effective date of this  
 6 43 division of this Act, or the area is in whole or in part an  
 7 1 urban renewal area established pursuant to chapter 403.

DETAIL: This Bill was approved by the General Assembly on April 25, 2014. The Governor has not yet taken action on this Bill.

7 2 Sec. 19. Section 123.47, subsection 1A, paragraph c,  
 7 3 subparagraph (2), as enacted by 2014 Iowa Acts, Senate File  
 7 4 2310, section 1, is amended to read as follows:

CODE: Corrective provision for SF 2310 (Alcoholic Beverages, Social Host Liability Act).

7 5 (2) A person under legal age who consumes or possesses any  
 7 6 alcoholic liquor, wine, or beer in connection with a religious  
 7 7 observance, ceremony, or ~~right~~ rite.

DETAIL: This Act was approved by the General Assembly on April 10, 2014, and signed by the Governor on April 24, 2014.

7 8 Sec. 20. Section 331.552, subsection 35, as amended by 2014  
 7 9 Iowa Acts, House File 2273, section 5, if enacted, is amended  
 7 10 to read as follows:

CODE: Corrective provision for HF 2273 (Vehicle Registrations and Levee & Drainage Districts Bill).

7 11 35. a. Destroy special assessment records required by  
 7 12 section 445.11 within the county system after ten years have  
 7 13 elapsed from the end of the fiscal year in which the special  
 7 14 assessment was paid in full. The county treasurer shall also  
 7 15 destroy the resolution of necessity, plat, and schedule of  
 7 16 assessments required by section 384.51 after ten years have  
 7 17 elapsed from the end of the fiscal year in which the entire  
 7 18 schedule was paid in full. This ~~subsection~~ ~~paragraph~~ applies  
 7 19 to documents described in this ~~subsection~~ ~~paragraph~~ that are in  
 7 20 existence before, on, or after July 1, 2003.

DETAIL: This Bill was approved by the General Assembly on April 16, 2014, and signed by the Governor on May 23, 2014.

7 21 b. Destroy assessment records required by chapter 468 within  
 7 22 the county system after ten years have elapsed from the end of  
 7 23 the fiscal year in which the assessment was paid in full. The  
 7 24 county treasurer shall also destroy the accompanying documents  
 7 25 including any resolutions, plats, or schedule of assessments  
 7 26 after ten years have elapsed from the end of the fiscal year in  
 7 27 which the entire schedule was paid in full. This ~~subsection~~  
 7 28 ~~paragraph~~ applies to documents described in this ~~subsection~~  
 7 29 ~~paragraph~~ that are in existence before, on, or after July 1,  
 7 30 2014.

7 31 Sec. 21. Section 422.33, subsection 4, paragraph c, Code  
 7 32 2014, as amended by 2014 Iowa Acts, Senate File 2240, section  
 7 33 87, and redesignated as paragraph b, subparagraph (3), is  
 7 34 amended to read as follows:

CODE: Corrective provision for SF 2240 (Nonsubstantive Code Editor Act).

7 35 (3) Subtract an exemption amount of forty thousand dollars.  
 7 36 This exemption amount shall be reduced, but not below zero,  
 7 37 by an amount equal to twenty-five percent of the amount by  
 7 38 which the alternative minimum taxable income of the taxpayer,  
 7 39 computed without regard to the exemption amount in this  
 7 40 ~~paragraph~~ ~~subparagraph~~, exceeds one hundred fifty thousand  
 7 41 dollars.

DETAIL: This Act was approved by the General Assembly on March 6, 2014, and signed by the Governor on March 26, 2014.

7 42 Sec. 22. Section 425.15, subsection 1, paragraph a, as  
7 43 enacted by 2014 Iowa Acts, Senate File 2352, section 1, is  
8 1 amended to read as follows:

8 2 a. A veteran of any of the military forces of the United  
8 3 States, who acquired the homestead under 38 U.S.C. §21.801,  
8 4 21.802, prior to August 6, 1991, or under 38 U.S.C. §2101,  
8 5 2102.

CODE: Corrective provision for SF 2352 (Disabled Veterans Property Tax Exemption Bill).

DETAIL: This Bill was approved by the General Assembly on April 28, 2014, and signed by the Governor on May 26, 2014.

8 6 Sec. 23. Section 508.36, subsection 13, paragraph d,  
8 7 subparagraph (1), subparagraph division (c), as enacted by 2014  
8 8 Iowa Acts, Senate File 2131, section 9, is amended to read as  
8 9 follows:

8 10 (c) Minimum reserves for all other policies ~~of~~ or contracts  
8 11 subject to subsection 1, paragraph "b".

CODE: Corrective provision for SF 2131 (Life Insurance Valuation and Forfeiture Act).

DETAIL: This Act was approved by the General Assembly on March 4, 2014, and signed by the Governor on March 26, 2014.

8 12 Sec. 24. Section 508.36, subsection 16, paragraph c,  
8 13 subparagraph (3), as enacted by 2014 Iowa Acts, Senate File  
8 14 2131, section 9, is amended to read as follows:

8 15 (3) Once any portion of a memorandum in support of an  
8 16 opinion submitted under subsection 2 or a principle-based  
8 17 valuation report developed under subsection 14, paragraph "b",  
8 18 subparagraph (3), is cited by a company in its marketing or is  
8 19 publicly volunteered to or before a governmental agency other  
8 20 than a state insurance department or is released by the company  
8 21 to the news media, all portions ~~of~~ of such memorandum or report  
8 22 shall no longer be confidential information.

CODE: Corrective provision for SF 2131 (Life Insurance Valuation and Forfeiture Act).

DETAIL: This Act was approved by the General Assembly on March 4, 2014, and signed by the Governor on March 26, 2014.

8 23 Sec. 25. Section 508.37, subsection 6, paragraph h,  
8 24 subparagraph (8), as enacted by 2014 Iowa Acts, Senate File  
8 25 2131, section 13, is amended to read as follows:

8 26 (8) For policies issued on or after the operative date of  
8 27 the valuation manual, the valuation manual shall provide the  
8 28 Commissioners Standard Mortality Table for use in determining  
8 29 the minimum nonforfeiture standard that may be substituted for  
8 30 the Commissioners 1961 Standard Industrial Mortality Table  
8 31 or the Commissioners 1961 Industrial Extended Term Insurance  
8 32 Table. If the commissioner approves by ~~regulation~~ rule any  
8 33 Commissioners Standard Industrial Mortality Table adopted by  
8 34 the national association of insurance commissioners for use in  
8 35 determining the minimum nonforfeiture standard for policies  
8 36 issued on or after the operative date of the valuation manual,  
8 37 then that minimum nonforfeiture standard supersedes the minimum  
8 38 nonforfeiture standard provided by the valuation manual.

CODE: Corrective provision for SF 2131 (Life Insurance Valuation and Forfeiture Act).

DETAIL: This Act was approved by the General Assembly on March 4, 2014, and signed by the Governor on March 26, 2014.

8 39 Sec. 26. Section 537.1301, subsection 46, as enacted by 2014  
8 40 Iowa Acts, House File 2324, section 17, is amended to read as  
8 41 follows:

8 42 46. "Threshold amount" means the threshold amount, as

CODE: Corrective provision for HF 2324 (Consumer Lending Transactions Act).

DETAIL: This Act was approved by the General Assembly on March

8 43 determined by 12 C.F.R. ~~§226.3(b)~~ §1026.3(b), in effect during  
9 1 the period the consumer credit transaction was entered into.

18, 2014, and signed by the Governor on March 26, 2014.

9 2 Sec. 27. 2014 Iowa Acts, Senate File 2257, section 15, is  
9 3 amended by striking the section and inserting in lieu thereof  
9 4 the following:  
9 5 SEC. 15. REPEAL. Sections 261.17A, 261.22, 261.39, 261.41,  
9 6 261.44, 261.48, 261.54, 261.81A, and 261.82, Code 2014, are  
9 7 repealed.

CODE: Corrective provision for SF 2257 (College Student Aid Commission Programs Act).

DETAIL: This Act was approved by the General Assembly on March 19, 2014, and signed by the Governor on April 3, 2014.

9 8 Sec. 28. REPEAL. 2014 Iowa Acts, House File 2423, section  
9 9 159, is repealed.

CODE: Corrective provision for HF 2423 (Substantive Code Editors Act).

DETAIL: This Act was approved by the General Assembly on March 18, 2014, and signed by the Governor on April 10, 2014.

9 10 Sec. 29. CONTINGENT EFFECTIVENESS. The section of this  
9 11 division of this Act amending section 15.353, subsection 1,  
9 12 paragraph "c", subparagraph (2), takes effect only if 2014 Iowa  
9 13 Acts, House File 2453, is enacted.

CODE: Corrective provision for HF 2453 (Cultural Affairs Tax Credit Programs Bill).

DETAIL: This Bill was approved by the General Assembly on April 23, 2014. The Governor has not yet taken action on this Bill.

9 14 DIVISION V  
9 15 GENERAL ASSEMBLY PUBLICATIONS PROVISIONS

9 16 Sec. 30. Section 2.42, subsection 13, Code 2014, is amended  
9 17 to read as follows:

9 18 13. To establish policies with regard to publishing  
9 19 printed and electronic versions of legal publications as  
9 20 provided in chapters 2A and 2B, including the Iowa Acts, Iowa  
9 21 Code, ~~Code Supplement~~, Iowa administrative bulletin, Iowa  
9 22 administrative code, and Iowa court rules, or any part of those  
9 23 publications. The publishing policies may include, but are not  
9 24 limited to: the style and format to be used; the frequency of  
9 25 publication; the contents of the publications; the numbering  
9 26 systems to be used; the preparation of editorial comments or  
9 27 notations; the correction of errors; the type of print or  
9 28 electronic media and data processing software to be used; the  
9 29 number of volumes to be published; recommended revisions;  
9 30 the letting of contracts for publication; the pricing of the  
9 31 publications to which section 22.3 does not apply; access  
9 32 to, and the use, reproduction, legal protection, sale or  
9 33 distribution, and pricing of related data processing software  
9 34 consistent with chapter 22; and any other matters deemed  
9 35 necessary to the publication of uniform and understandable  
9 36 publications.

9 37 Sec. 31. Section 2A.1, subsection 2, paragraph d,  
9 38 unnumbered paragraph 1, Code 2014, is amended to read as

CODE: Division V of this Bill makes corrective changes to the Iowa Code publication provisions to allow the LSA to publish the Iowa Code in electronic form on an annual basis and forego the publication of a code supplement every other year. The Bill allows the LSA the option, in accordance with Legislative Council policies, to publish code supplements as necessary. Allows the placement of headnotes within the Code and provides that they not be considered part of the law. The Bill makes corrective changes regarding the publication duties of the LSA by placing the duty to publish the roster of state officials with the LSA rather than with the Administrative Code Editor.

9 39 follows:  
9 40 Publication of the official legal publications of the state,  
9 41 including but not limited to the Iowa Acts, Iowa Code, ~~Code~~  
9 42 ~~Supplement~~, Iowa administrative bulletin, Iowa administrative  
9 43 code, and Iowa court rules as provided in chapter 2B. The  
10 1 legislative services agency shall do all of the following:  
10 2 Sec. 32. Section 2A.5, subsection 2, paragraph b, Code 2014,  
10 3 is amended by striking the paragraph.  
10 4 Sec. 33. Section 2A.5, Code 2014, is amended by adding the  
10 5 following new subsection:  
10 6 NEW SUBSECTION 2A. The legislative services agency shall  
10 7 publish annually an electronic or printed version of the roster  
10 8 of state officials. The roster of state officials shall  
10 9 include a correct list of state officers and deputies; members  
10 10 of boards and commissions; justices of the supreme court,  
10 11 judges of the court of appeals, and judges of the district  
10 12 courts including district associate judges and judicial  
10 13 magistrates; and members of the general assembly. The office  
10 14 of the governor shall cooperate in the preparation of the list.  
10 15 Sec. 34. Section 2B.5, subsection 3, Code 2014, is amended  
10 16 by striking the subsection.  
10 17 Sec. 35. Section 2B.5A, subsection 2, Code 2014, is amended  
10 18 to read as follows:  
10 19 2. In consultation with the administrative rules  
10 20 coordinator, the administrative code editor shall prescribe a  
10 21 uniform style and form required for a person filing a document  
10 22 for publication in the Iowa administrative bulletin or the  
10 23 Iowa administrative code, including but not limited to a  
10 24 rulemaking document. A rulemaking document includes a notice  
10 25 of intended action as provided in section 17A.4 or an adopted  
10 26 rule for filing as provided in section 17A.5. The rulemaking  
10 27 document shall correlate each rule to the uniform numbering  
10 28 system established by the administrative code editor. The  
10 29 administrative code editor shall provide for the publication of  
10 30 an electronic publication version of the Iowa administrative  
10 31 bulletin and the Iowa administrative code. The administrative  
10 32 code editor shall review all submitted documents for style  
10 33 and form and notify the administrative rules coordinator if a  
10 34 rulemaking document is not in proper style or form, and may  
10 35 return or revise a document which is not in proper style and  
10 36 form. The style and form prescribed shall require that a  
10 37 rulemaking document include a reference to the statute which  
10 38 the rules are intended to implement.  
10 39 Sec. 36. Section 2B.5A, subsection 6, paragraph a,  
10 40 subparagraph (2), subparagraph division (b), Code 2014, is  
10 41 amended to read as follows:  
10 42 (b) A print ~~edition~~ version may include an index.  
10 43 Sec. 37. Section 2B.5B, subsection 2, Code 2014, is amended



11 1 to read as follows:

11 2 2. The administrative code editor, upon direction by  
11 3 the Iowa supreme court and in accordance with the policies  
11 4 of the legislative council pursuant to section 2.42 and the  
11 5 legislative services agency pursuant to section 2A.1, shall  
11 6 prescribe a uniform style and form required for filing a  
11 7 document for publication in the Iowa court rules. The document  
11 8 shall correlate each rule to the uniform numbering system. The  
11 9 administrative code editor shall provide for the publication  
11 10 of an electronic ~~publication~~ version of the Iowa court rules.  
11 11 The administrative code editor shall review all submitted  
11 12 documents for style and form and notify the Iowa supreme court  
11 13 if a rulemaking document is not in proper style or form, and  
11 14 may return or revise a document which is not in proper style  
11 15 and form.

11 16 Sec. 38. Section 2B.5B, subsection 3, paragraph b,  
11 17 subparagraph (2), subparagraph division (b), Code 2014, is  
11 18 amended to read as follows:

11 19 (b) A print version ~~shall~~ may include an index.

11 20 Sec. 39. Section 2B.6, subsection 2, paragraph b, Code 2014,  
11 21 is amended to read as follows:

11 22 b. The Iowa Code ~~or Code Supplement~~, as provided in section  
11 23 2B.12.

11 24 Sec. 40. Section 2B.12, Code 2014, is amended to read as  
11 25 follows:

11 26 2B.12 IOWA CODE ~~—AND CODE SUPPLEMENT~~ .

11 27 1. The legislative services agency shall control and  
11 28 maintain in a secure electronic repository custodial  
11 29 information used to publish the Iowa Code.

11 30 2. The legislative services agency shall publish an annual  
11 31 edition of the Iowa Code as soon as possible after the final  
11 32 adjournment of a regular or special session of a general  
11 33 assembly. ~~However, the legislative services agency may publish~~  
11 34 ~~a new Code Supplement in lieu of the Iowa Code as soon as~~  
11 35 ~~possible after the final adjournment of a regular session of a~~  
11 36 ~~general assembly. The legislative services agency may publish~~  
11 37 ~~a new edition of the Iowa Code or Code Supplement as soon as~~  
11 38 ~~possible after the final adjournment of a special session of~~  
11 39 ~~the general assembly.~~

11 40 3. An edition of the Iowa Code ~~or Code Supplement~~ shall  
11 41 contain each Code section in its new or amended form. However,  
11 42 a new section or amendment which does not take effect until  
11 43 after the probable publication date of a succeeding Iowa Code  
12 1 ~~or Code Supplement~~ may be deferred for publication in that  
12 2 succeeding Iowa Code ~~or Code Supplement~~. The sections shall  
12 3 be inserted in each edition in a logical order as determined  
12 4 by the Iowa Code editor in accordance with the policies of the  
12 5 legislative council.

12 6 4. Each section of an Iowa Code or Code Supplement shall be  
12 7 indicated by a number printed in boldface type and shall have  
12 8 an appropriate headnote printed in boldface type.

12 9 5. The Iowa Code shall include all of the following:

12 10 a. The Declaration of Independence.

12 11 b. The Articles of Confederation.

12 12 c. The Constitution of the United States.

12 13 d. The laws of the United States relating to the  
12 14 authentication of records.

12 15 e. The Constitution of the State of Iowa, original and  
12 16 codified versions.

12 17 f. The Act admitting Iowa into the union as a state.

12 18 g. The arrangement of the Code into distinct units, as  
12 19 established by the legislative services agency, which may  
12 20 include titles, subunits of titles, chapters, subunits of  
12 21 chapters, and sections, and subunits of sections. The distinct  
12 22 units shall be numbered and may include names.

12 23 h. All of the statutes of Iowa of a general and permanent  
12 24 nature, except as provided in subsection 3.

12 25 i. A comprehensive method to search and identify its  
12 26 contents, including the text of the Constitution and statutes  
12 27 of the State of Iowa.

12 28 (1) An electronic version may include search and retrieval  
12 29 programming, analysis of titles and chapters, and an index and  
12 30 a summary index.

12 31 (2) A print version shall include an analysis of titles and  
12 32 chapters, and may include an index and a summary index.

12 33 6. The Iowa Code may include all of the following:

12 34 a. A preface.

12 35 b. A description of citations to statutes.

12 36 c. Abbreviations to other publications which may be referred  
12 37 to in the Iowa Code.

12 38 d. Appropriate historical references or source notes.

12 39 e. An analysis of the Code by titles and chapters.

12 40 f. Other reference materials as determined by the Iowa  
12 41 Code editor in accordance with any policies of the legislative  
12 42 council.

12 43 ~~7. A Code Supplement shall include all of the following:~~

13 1 ~~a. The text of statutes of Iowa of a general and permanent~~  
13 2 ~~nature that were enacted during the preceding regular or~~  
13 3 ~~special session, except as provided in subsection 3; an~~  
13 4 ~~indication of all sections repealed during that session;~~  
13 5 ~~and any amendments to the Constitution of the State of Iowa~~  
13 6 ~~approved by the voters since the adjournment of the previous~~  
13 7 ~~regular session of the general assembly.~~

13 8 ~~b. A chapter title and number for each chapter or part of a~~  
13 9 ~~chapter included.~~

13 10 ~~c. A comprehensive method to search and identify its~~

13 11 contents, including the text of statutes and the Constitution  
13 12 of the State of Iowa.  
13 13 ~~—(1) An electronic version may include search and retrieval~~  
13 14 ~~programming and an index and a summary index.~~  
13 15 ~~—(2) A print version may include an index and a summary~~  
13 16 ~~index.~~  
13 17 ~~—8. 7. The Iowa Code or Code Supplement may include~~  
13 18 ~~appropriate tables showing the disposition of Acts of the~~  
13 19 ~~general assembly, the corresponding sections from edition to~~  
13 20 ~~edition of an Iowa Code or Code Supplement, and other reference~~  
13 21 ~~material as determined by the Iowa Code editor in accordance~~  
13 22 ~~with policies of the legislative council.~~  
13 23 8. In lieu of or in addition to publishing an annual  
13 24 edition of the Iowa Code, the legislative services agency,  
13 25 in accordance with the policies of the legislative council,  
13 26 may publish a supplement to the Iowa Code, as necessary or  
13 27 desirable, in a manner similar to the publication of an annual  
13 28 edition of the Iowa Code.  
13 29 Sec. 41. Section 2B.13, subsection 1, unnumbered paragraph  
13 30 1, Code 2014, is amended to read as follows:  
13 31 The Iowa Code editor in preparing the copy for an edition  
13 32 of the Iowa Code ~~or Code Supplement~~ shall not alter the sense,  
13 33 meaning, or effect of any Act of the general assembly, but may:  
13 34 Sec. 42. Section 2B.13, subsection 1, paragraph f, Code  
13 35 2014, is amended to read as follows:  
13 36 f. Transfer, divide, or combine sections or parts of  
13 37 sections and add or ~~amend~~ revise headnotes to sections and  
13 38 ~~subsections~~ section subunits. Pursuant to section 3.3, the  
13 39 headnotes are not part of the law.  
13 40 Sec. 43. Section 2B.13, subsection 3, paragraph a, Code  
13 41 2014, is amended to read as follows:  
13 42 a. The Iowa Code editor may, in preparing the copy for  
13 43 an edition of the Iowa Code ~~or Code Supplement~~, establish  
14 1 standards for and change capitalization, spelling, and  
14 2 punctuation in any provision for purposes of uniformity and  
14 3 consistency in language.  
14 4 Sec. 44. Section 2B.13, subsection 4, paragraph a, Code  
14 5 2014, is amended to read as follows:  
14 6 a. The Iowa Code editor shall seek direction from the senate  
14 7 committee on judiciary and the house committee on judiciary  
14 8 when making Iowa Code ~~or Code Supplement~~ changes.  
14 9 Sec. 45. Section 2B.13, subsection 5, Code 2014, is amended  
14 10 to read as follows:  
14 11 5. The Iowa Code editor may prepare and publish comments  
14 12 deemed necessary for a proper explanation of the manner of  
14 13 ~~printing~~ publishing a section or chapter of the Iowa Code  
14 14 ~~or Code Supplement~~. The Iowa Code editor shall maintain a  
14 15 record of all of the corrections made under subsection 1. The

14 16 Iowa Code editor shall also maintain a separate record of the  
14 17 changes made under subsection 1, paragraphs “b” through “h”.  
14 18 The records shall be available to the public.  
14 19 Sec. 46. Section 2B.13, subsection 7, paragraph a, Code  
14 20 2014, is amended to read as follows:  
14 21 a. The effective date of an edition of the Iowa Code or  
14 22 of a supplement to the Iowa Code Supplement or an edition  
14 23 of the Iowa administrative code is its publication date. A  
14 24 publication date is the date the publication is conclusively  
14 25 presumed to be complete, incorporating all revisions or  
14 26 editorial changes.  
14 27 Sec. 47. Section 2B.13, subsection 7, paragraph b,  
14 28 subparagraph (1), Code 2014, is amended to read as follows:  
14 29 (1) For the Iowa Code or a supplement to the Iowa Code  
14 30 Supplement, the publication date is the first day of the next  
14 31 regular session of the general assembly convened pursuant to  
14 32 Article III, section 2, of the Constitution of the State of  
14 33 Iowa. However, the legislative services agency may establish  
14 34 an alternative publication date, which may be the date that  
14 35 the publication is first available to the public accessing the  
14 36 general assembly’s internet site. The legislative services  
14 37 agency shall provide notice of such an alternative publication  
14 38 date on the general assembly’s internet site.  
14 39 Sec. 48. Section 2B.17, subsection 2, paragraph b, Code  
14 40 2014, is amended to read as follows:  
14 41 b. For statutes, the official versions of publications  
14 42 shall be known as the Iowa Acts, the Iowa Code, and the Code  
14 43 Supplement for supplements for the years 1979 through 2011.  
15 1 Sec. 49. Section 2B.17, subsection 4, paragraph c, Code  
15 2 2014, is amended to read as follows:  
15 3 c. The Iowa Code shall be cited as the Iowa Code. ~~The~~  
15 4 ~~Code Supplement~~ Supplements to the Iowa Code published for the  
15 5 years 1979 through 2011 shall be cited as the Code Supplement.  
15 6 Subject to the legislative services agency style manual, the  
15 7 Iowa Code may be cited as the Code of Iowa or Code and the  
15 8 Code Supplement may be cited as the Iowa Code Supplement, with  
15 9 references identifying parts of the publication, including  
15 10 but not limited to title or chapter, section, or subunit of a  
15 11 section. If the citation refers to a past edition of the Iowa  
15 12 Code or Code Supplement, the citation shall identify the year  
15 13 of publication. The legislative services agency style manual  
15 14 shall provide for a citation form for any supplements to the  
15 15 Iowa Code published after the year 2013.  
15 16 Sec. 50. Section 2B.18, subsection 1, Code 2014, is amended  
15 17 to read as follows:  
15 18 1. The Iowa Code editor is the custodian of the official  
15 19 legal publications known as the Iowa Acts, Iowa Code, and Code  
15 20 Supplement for supplements to the Iowa Code for the years 1979

15 21 ~~through 2011, and for any other supplements to the Iowa Code.~~  
 15 22 The Iowa Code editor may attest to and authenticate any portion  
 15 23 of such official legal publication for purposes of admitting  
 15 24 a portion of the official legal publication in any court or  
 15 25 office of any state, territory, or possession of the United  
 15 26 States or in a foreign jurisdiction.

15 27 Sec. 51. Section 3.1, subsection 1, paragraphs a and b, Code  
 15 28 2014, are amended to read as follows:

15 29 a. Shall refer to the numbers of the sections or chapters  
 15 30 of the Code ~~or Code Supplement~~ to be amended or repealed, but  
 15 31 it is not necessary to refer to the sections or chapters in the  
 15 32 title.

15 33 b. Shall refer to the session of the general assembly and  
 15 34 the sections and chapters of the Acts to be amended if the bill  
 15 35 relates to a section or sections of an Act not appearing in the  
 15 36 Code ~~or codified in a supplement to the Code.~~

15 37 Sec. 52. Section 3.3, Code 2014, is amended to read as  
 15 38 follows:

15 39 3.3 HEADNOTES AND HISTORICAL REFERENCES.

15 40 1. Proper headnotes may be placed at the beginning of a  
 15 41 section of a bill or at the beginning of a Code section, ~~and at~~  
 15 42 ~~the end of a Code section there may be placed a reference to~~  
 15 43 ~~the section number of the Code, or any Iowa Act from which the~~  
 16 1 ~~matter of the Code section was taken or Code section subunit.~~

16 2 However, except as provided for the uniform commercial code  
 16 3 pursuant to section 554.1107, headnotes shall not be considered  
 16 4 as part of the law as enacted.

16 5 2. At the end of a Code section there may be placed a  
 16 6 reference to the section number of the Code, or any Iowa  
 16 7 Act from which the matter of the Code section was taken.

16 8 Historical references shall not be considered as a part of the  
 16 9 law as enacted.

16 10 DIVISION VI  
 16 11 SNOWMOBILES

16 12 Sec. 53. Section 321G.3, subsection 1, Code 2014, is amended  
 16 13 to read as follows:

16 14 1. Each snowmobile used by a resident on public land,  
 16 15 public ice, or a designated snowmobile trail of this state  
 16 16 shall be currently registered in this state pursuant to section  
 16 17 321G.4. ~~A person resident~~ shall not operate, maintain, or give  
 16 18 permission for the operation or maintenance of a snowmobile  
 16 19 on public land, public ice, or a designated snowmobile trail  
 16 20 unless the snowmobile is registered in accordance with this  
 16 21 ~~chapter or applicable federal laws or in accordance with an~~  
 16 22 ~~approved numbering system of another state and the evidence~~  
 16 23 ~~of registration is in full force and effect. A~~ The owner

CODE: Specifies requirements for registering a snowmobile that will be used by a resident of Iowa. Requires a resident to obtain a user permit. Specifies that a registration obtained under federal law or from another state is not valid.

16 24 ~~of a~~ snowmobile must also be issued obtain a user permit in  
 16 25 accordance with ~~this chapter~~ section 321G.4A.

16 26 Sec. 54. Section 321G.4, subsections 2 and 4, Code 2014, are  
 16 27 amended to read as follows:

16 28 2. The owner of the snowmobile shall file an application for  
 16 29 registration with the department through the county recorder  
 16 30 of the county of residence, ~~or in the case of a nonresident~~  
 16 31 ~~owner, in the county of primary use,~~ in the manner established  
 16 32 by the commission. The application shall be completed by the  
 16 33 owner and shall be accompanied by a fee of fifteen dollars and  
 16 34 a writing fee as provided in section 321G.27. A snowmobile  
 16 35 shall not be registered by the county recorder until the  
 16 36 county recorder is presented with receipts, bills of sale,  
 16 37 or other satisfactory evidence that the sales or use tax has  
 16 38 been paid for the purchase of the snowmobile or that the  
 16 39 owner is exempt from paying the tax. A snowmobile that has  
 16 40 an expired registration certificate from another state may be  
 16 41 registered in this state upon proper application, payment of  
 16 42 all applicable registration and writing fees, and payment of a  
 16 43 penalty of five dollars.

17 1 4. Notwithstanding subsections 1 and 2, a snowmobile ~~that~~  
 17 2 ~~is more than thirty years old~~ manufactured prior to 1984 may  
 17 3 be registered as an antique snowmobile for a one-time fee  
 17 4 of twenty-five dollars, which shall exempt the owner from  
 17 5 annual registration and fee requirements for that snowmobile.  
 17 6 However, if ownership of ~~such a~~ an antique snowmobile is  
 17 7 transferred, the new owner shall register the snowmobile and  
 17 8 pay the one-time fee as required under this subsection. A  
 17 9 snowmobile may be registered under this section with only a  
 17 10 signed bill of sale as evidence of ownership.

17 11 Sec. 55. NEW SECTION 321G.4B NONRESIDENT REQUIREMENTS —  
 17 12 PENALTIES.

17 13 1. A nonresident wishing to operate a snowmobile on public  
 17 14 land, public ice, or a designated snowmobile trail of this  
 17 15 state shall obtain a user permit in accordance with section  
 17 16 321G.4A. In addition to obtaining a user permit, a nonresident  
 17 17 shall display a current registration decal or other evidence  
 17 18 of registration or numbering required by the owner's state of  
 17 19 residence unless the owner resides in a state that does not  
 17 20 register or number snowmobiles.

17 21 2. A violation of subsection 1 is punishable as a scheduled  
 17 22 violation under section 805.8B, subsection 2, paragraph "a".  
 17 23 When the scheduled fine is paid, the violator shall submit  
 17 24 proof to the department that a user permit has been obtained  
 17 25 and provide evidence of registration or numbering as required  
 17 26 by the owner's state of residence, if applicable, to the

CODE: Specifies where a resident will obtain a snowmobile registration. Also changes language for antique snowmobiles from being more than 30 years old to manufactured prior to 1984. The Bill does not change the amount of the fee paid for an antique snowmobile.

CODE: Requires a nonresident to purchase an Iowa snowmobile user permit and display the out-of-state registration or decal. A person in violation will pay a scheduled fine of \$50 and will submit proof of meeting the requirements to the Department of Natural Resources.

17 27 department within thirty days of the date the fine is paid.  
 17 28 A person who violates this section is guilty of a simple  
 17 29 misdemeanor.

17 30 Sec. 56. Section 321G.20, Code 2014, is amended by striking  
 17 31 the section and inserting in lieu thereof the following:  
 17 32 321G.20 OPERATION BY PERSONS UNDER SIXTEEN.  
 17 33 A person under sixteen years of age shall not operate a  
 17 34 snowmobile on a designated snowmobile trail, public land, or  
 17 35 public ice unless the operation is under the direct supervision  
 17 36 of a parent, legal guardian, or another person of at least  
 17 37 eighteen years of age authorized by the parent or guardian,  
 17 38 who is experienced in snowmobile operation and who possesses  
 17 39 a valid driver's license, as defined in section 321.1, or an  
 17 40 education certificate issued under this chapter.

CODE: Changes the requirements for an operator of a snowmobile under the age of 16.

17 41 Sec. 57. Section 321G.24, subsection 1, Code 2014, is  
 17 42 amended to read as follows:  
 17 43 1. A person ~~under eighteen~~ twelve through seventeen years  
 18 1 of age shall not operate a snowmobile on public land, public  
 18 2 ice, a designated snowmobile trail, or land purchased with  
 18 3 snowmobile registration funds in this state without obtaining a  
 18 4 ~~valid an~~ education certificate approved by the department and  
 18 5 having the certificate in the person's possession, unless the  
 18 6 person is accompanied on the same snowmobile by a responsible  
 18 7 person of at least eighteen years of age who is experienced in  
 18 8 snowmobile operation and possesses a valid driver's license, as  
 18 9 defined in section 321.1, or an education certificate issued  
 18 10 under this chapter.

CODE: Specifies that persons aged 12 to 17 must obtain a safety education certificate from the DNR and have it in their possession unless accompanied on the same snowmobile with a person 18 years or older that is an experienced operator with a valid driver's license.

18 11 Sec. 58. Section 805.8B, subsection 2, paragraph a, Code  
 18 12 2014, is amended to read as follows:  
 18 13 a. For registration or user permit violations under section  
 18 14 321G.3, subsection 1, or section 321G.4B, the scheduled fine  
 18 15 is fifty dollars.

CODE: Specifies that the scheduled fine for user permit violations is \$50.

18 16 DIVISION VII  
 18 17 INCOME TAX CHECKOFFS

18 18 Sec. 59. NEW SECTION 422.12D INCOME TAX CHECKOFF FOR THE  
 18 19 IOWA STATE FAIR FOUNDATION FUND.  
 18 20 1. A person who files an individual or a joint income tax  
 18 21 return with the department of revenue under section 422.13  
 18 22 may designate one dollar or more to be paid to the foundation  
 18 23 fund of the Iowa state fair foundation as established in  
 18 24 section 173.22. If the refund due on the return or the payment  
 18 25 remitted with the return is insufficient to pay the amount  
 18 26 designated by the taxpayer to the foundation fund, the amount

CODE: Reestablishes two voluntary individual income tax checkoffs that expired after tax year 2013.

DETAIL: Under existing law (Iowa Code section 422.12E), the checkoff supporting the Iowa State Fair and the joint checkoff supporting military veterans and firefighters were repealed as the two existing checkoffs with the lowest contribution levels. This Division allows the two checkoffs to remain on the tax return for tax years 2014 and 2015. After that time, the two lowest of Iowa's four nonpolitical checkoffs will

once again be subject to automatic repeal.

18 27 designated shall be reduced to the remaining amount of the  
18 28 refund or the remaining amount remitted with the return. The  
18 29 designation of a contribution to the foundation fund under this  
18 30 section is irrevocable.

18 31 2. The director of revenue shall draft the income tax form  
18 32 to allow the designation of contributions to the foundation  
18 33 fund on the tax return. The department, on or before January  
18 34 31, shall transfer the total amount designated on the tax  
18 35 form due in the preceding year to the foundation fund.  
18 36 However, before a checkoff pursuant to this section shall be  
18 37 permitted, all liabilities on the books of the department of  
18 38 administrative services and accounts identified as owing under  
18 39 section 8A.504 and the political contribution allowed under  
18 40 section 68A.601 shall be satisfied.

18 41 3. The Iowa state fair board may authorize payment from  
18 42 the foundation fund for purposes of supporting foundation  
18 43 activities.

19 1 4. The department of revenue shall adopt rules to implement  
19 2 this section.

19 3 5. This section is subject to repeal under section 422.12E.

19 4 Sec. 60.NEW SECTION 422.12L JOINT INCOME TAX CHECKOFF FOR  
19 5 VETERANS TRUST FUND AND VOLUNTEER FIRE FIGHTER PREPAREDNESS

19 6 FUNDA person who files an individual or a joint income tax  
19 7 return with the department of revenue under section 422.13 may  
19 8 designate one dollar or more to be paid jointly to the veterans  
19 9 trust fund created in section 35A.13 and to the volunteer fire  
19 10 fighter preparedness fund created in section 100B.13. If the  
19 11 refund due on the return or the payment remitted with the  
19 12 return is insufficient to pay the additional amount designated  
19 13 by the taxpayer, the amount designated shall be reduced to the  
19 14 remaining amount of refund or the remaining amount remitted  
19 15 with the return. The designation of a contribution under this  
19 16 section is irrevocable.

19 17 2. The director of revenue shall draft the income tax form  
19 18 to allow the designation of contributions to the veterans trust  
19 19 fund and to the volunteer fire fighter preparedness fund as  
19 20 one checkoff on the tax return. The department of revenue,  
19 21 on or before January 31, shall transfer one-half of the total  
19 22 amount designated on the tax return forms due in the preceding  
19 23 calendar year to the veterans trust fund and the remaining  
19 24 one-half to the volunteer fire fighter preparedness fund.  
19 25 However, before a checkoff pursuant to this section shall be  
19 26 permitted, all liabilities on the books of the department of  
19 27 administrative services and accounts identified as owing under  
19 28 section 8A.504 and the political contribution allowed under  
19 29 section 68A.601 shall be satisfied.

19 30 3. The department of revenue shall adopt rules to administer  
19 31 this section.



19 32 4. This section is subject to repeal under section 422.12E.  
 19 33 Sec. 61. REPEAL. Sections 422.12D and 422.12L, Code 2014,  
 19 34 are repealed.  
 19 35 Sec. 62. RETROACTIVE APPLICABILITY. This division of this  
 19 36 Act applies retroactively to January 1, 2014, for tax years  
 19 37 beginning on or after that date.

19 38 DIVISION VIII  
 19 39 COUNTY RECORDERS

19 40 Sec. 63. Section 321G.1, Code 2014, is amended by adding the  
 19 41 following new subsection:

19 42 NEW SUBSECTION 9A. "Document" means a snowmobile  
 19 43 certificate of title, registration certificate or registration  
 20 1 renewal, user permit, or duplicate special registration  
 20 2 certificate issued by the county recorder's office.

20 3 Sec. 64. Section 321G.29, subsection 7, Code 2014, is  
 20 4 amended to read as follows:

20 5 7. The county recorder shall maintain ~~a~~ an electronic record  
 20 6 of any certificate of title which the county recorder issues  
 20 7 ~~and shall keep each certificate of title on record~~ until the  
 20 8 certificate of title has been inactive for five years. When  
 20 9 issuing a title for a new snowmobile, the county recorder shall  
 20 10 obtain and keep the certificate of origin on file ~~a copy of the~~  
 20 11 ~~certificate of origin~~. When issuing a title and registration  
 20 12 for a used snowmobile for which there is no title or  
 20 13 registration, the county recorder shall obtain and keep on file  
 20 14 the affidavit for the unregistered and untitled snowmobile.

20 15 Sec. 65. Section 321G.32, subsection 1, paragraph a, Code  
 20 16 2014, is amended to read as follows:

20 17 a. To perfect the security interest, an application for  
 20 18 security interest must be presented along with the original  
 20 19 title. The county recorder shall note the security interest on  
 20 20 the face of the title and ~~on~~ in the copy in electronic record  
 20 21 maintained by the recorder's office.

20 22 Sec. 66. Section 3211.1, Code 2014, is amended by adding the  
 20 23 following new subsection:

20 24 NEW SUBSECTION 10A. "Document" means an all-terrain  
 20 25 vehicle certificate of title, vehicle registration or  
 20 26 registration renewal, user permit, or duplicate special  
 20 27 registration certificate issued by the county recorder's  
 20 28 office.

20 29 Sec. 67. Section 3211.31, subsection 7, Code 2014, is  
 20 30 amended to read as follows:

20 31 7. The county recorder shall maintain ~~a~~ an electronic record  
 20 32 of any certificate of title which the county recorder issues  
 20 33 ~~and shall keep each certificate of title on record~~ until the

CODE: Sections 63 through 65 allow county recorders to maintain electronic certificates of title for snowmobiles in lieu of paper titles.

CODE: Sections 66 through 68 allow county recorders to maintain electronic certificates of title for all-terrain vehicles in lieu of paper titles.

20 34 certificate of title has been inactive for five years. When  
 20 35 issuing a title for a new all-terrain vehicle, the county  
 20 36 recorder shall obtain and keep the certificate of origin on  
 20 37 ~~file a copy of the certificate of origin~~. When issuing a title  
 20 38 and registration for a used all-terrain vehicle for which  
 20 39 there is no title or registration, the county recorder shall  
 20 40 obtain and keep on file the affidavit for the unregistered and  
 20 41 untitled all-terrain vehicle.

20 42 Sec. 68. Section 3211.34, subsection 1, paragraph a, Code  
 20 43 2014, is amended to read as follows:

21 1 a. To perfect the security interest, an application for  
 21 2 security interest must be presented along with the original  
 21 3 title. The county recorder shall note the security interest on  
 21 4 the face of the title and ~~on in the copy in~~ electronic record  
 21 5 maintained by the recorder's office.

21 6 Sec. 69. Section 331.602, subsection 39, Code 2014, is  
 21 7 amended to read as follows:

21 8 39. Accept applications for passports if approved to accept  
 21 9 such applications by the United States department of state.

CODE: Clarifies that county recorders can accept applications for passports if approval is received by the U.S. Department of State.

21 10 Sec. 70. Section 359A.10, Code 2014, is amended to read as  
 21 11 follows:

21 12 359A.10 ENTRY AND RECORD OF ORDERS.

21 13 Such orders, decisions, notices, and returns shall be  
 21 14 entered of record at length by the township clerk, and a copy  
 21 15 thereof certified by the township clerk to the county recorder,  
 21 16 who shall record the same in the recorder's office in ~~a book~~  
 21 17 ~~kept for that purpose~~ the manner specified in sections 558.49  
 21 18 and 558.52, and index such record in the name of each adjoining  
 21 19 owner as grantor to the other. The county recorder shall  
 21 20 collect fees specified in section 331.604.

CODE: Requires orders and decisions involving fence viewers to be recorded by county recorders in the same manner as property conveyances.

21 21 Sec. 71. Section 462A.5, subsection 1, paragraph a, Code  
 21 22 2014, is amended to read as follows:

21 23 a. The owner of the vessel shall file an application  
 21 24 for registration with the appropriate county recorder on  
 21 25 forms provided by the commission. The application shall be  
 21 26 completed and signed by the owner of the vessel and shall  
 21 27 be accompanied by the appropriate fee, and the writing fee  
 21 28 specified in section 462A.53. Upon applying for registration,  
 21 29 the owner shall display a bill of sale, receipt, or other  
 21 30 satisfactory proof of ownership as provided by the rules of  
 21 31 the commission to the county recorder. If the county recorder  
 21 32 is not satisfied as to the ownership of the vessel or that  
 21 33 there are no undisclosed security interests in the vessel,  
 21 34 the county recorder may register the vessel but shall, as a  
 21 35 condition of issuing a registration certificate, require the

CODE: Allows county recorders to maintain electronic registration certificates for water vessels in lieu of paper certificates.

21 36 applicant to follow the procedure provided in section 462A.5A.  
 21 37 Upon receipt of the application in approved form accompanied  
 21 38 by the required fees, the county recorder shall enter it  
 21 39 upon the records of the recorder's office and shall issue to  
 21 40 the applicant a pocket-size registration certificate. The  
 21 41 certificate shall be executed ~~in triplicate, one copy to be~~  
 21 42 and delivered to the owner, one copy to the commission, and  
 21 43 one copy to be retained on file by the county recorder. The  
 22 1 county recorder shall maintain an electronic record of each  
 22 2 registration certificate issued by the county recorder under  
 22 3 this chapter. The registration certificate shall bear the  
 22 4 number awarded to the vessel, the passenger capacity of the  
 22 5 vessel, and the name and address of the owner. In the use of  
 22 6 all vessels except nonpowered sailboats, nonpowered canoes,  
 22 7 and commercial vessels, the registration certificate shall be  
 22 8 carried either in the vessel or on the person of the operator  
 22 9 of the vessel when in use. In the use of nonpowered sailboats,  
 22 10 nonpowered canoes, or commercial vessels, the registration  
 22 11 certificate may be kept on shore in accordance with rules  
 22 12 adopted by the commission. The operator shall exhibit the  
 22 13 certificate to a peace officer upon request or, when involved  
 22 14 in an occurrence of any nature with another vessel or other  
 22 15 personal property, to the owner or operator of the other vessel  
 22 16 or personal property.

22 17 Sec. 72. Section 462A.77, subsection 7, Code 2014, is  
 22 18 amended to read as follows:

22 19 7. The county recorder shall maintain ~~a~~ an electronic record  
 22 20 ~~of any each~~ certificate of title ~~which issued by~~ the county  
 22 21 ~~recorder issues and shall keep each certificate of title on~~  
 22 22 record under this chapter until the certificate of title has  
 22 23 been inactive for five years.

22 24 Sec. 73. Section 462A.84, subsection 1, paragraph a, Code  
 22 25 2014, is amended to read as follows:

22 26 a. To perfect the security interest, an application for  
 22 27 security interest must be presented along with the original  
 22 28 title. The county recorder shall note the security interest on  
 22 29 the face of the title and ~~on~~ in the copy in electronic record  
 22 30 maintained by the recorder's office.

22 31 DIVISION IX  
 22 32 FOSTER CARE

22 33 Sec. 74. Section 232.46, subsection 1, Code 2014, is amended  
 22 34 to read as follows:

22 35 1. a. At any time after the filing of a petition and  
 22 36 prior to entry of an order of adjudication pursuant to section  
 22 37 232.47, the court may suspend the proceedings on motion of the  
 22 38 county attorney or the child's counsel, enter a consent decree,

CODE: Division IX requires a child to be placed in a group or family foster environment if the courts determine the child should be in the least restrictive placement option available. Requires that a child not be denied entry if the child needs to be placed in a shelter, inpatient mental health program, or an inpatient substance abuse program.

22 39 and continue the case under terms and conditions established by  
 22 40 the court. These terms and conditions may include ~~prohibiting~~  
 22 41 ~~a any of the following:~~  
 22 42 ~~\_\_ (1) Prohibiting the child from driving a motor vehicle for~~  
 22 43 ~~a specified period of time or under specific circumstances;~~  
 23 1 ~~or the supervision. The court shall notify the department of~~  
 23 2 ~~transportation of an order prohibiting the child from driving.~~  
 23 3 ~~\_\_ (2) Supervision of the child by a juvenile court officer or~~  
 23 4 ~~other agency or person designated by the court, and may include~~  
 23 5 ~~the requirement that the child perform.~~  
 23 6 ~~\_\_ (3) The performance of a work assignment of value to the~~  
 23 7 ~~state or to the public or make making restitution consisting of~~  
 23 8 ~~a monetary payment to the victim or a work assignment directly~~  
 23 9 ~~of value to the victim. The court shall notify the state~~  
 23 10 ~~department of transportation of an order prohibiting the child~~  
 23 11 ~~from driving.~~  
 23 12 ~~\_\_ (4) Placement of the child in a group or family foster~~  
 23 13 ~~care setting, if the court makes a determination that such a~~  
 23 14 ~~placement is the least restrictive option.~~  
 23 15 ~~b. A child's need for shelter placement or for inpatient~~  
 23 16 ~~mental health or substance abuse treatment does not preclude~~  
 23 17 ~~entry or continued execution of a consent decree.~~  
 23 18 Sec. 75. Section 234.35, subsection 1, paragraph e, Code  
 23 19 2014, is amended to read as follows:  
 23 20 e. When a court has entered an order transferring the  
 23 21 legal custody of the child to a foster care placement pursuant  
 23 22 to ~~section 232.46~~, section 232.52, subsection 2, paragraph  
 23 23 "d", or section 232.102, subsection 1. However, payment  
 23 24 for a group foster care placement shall be limited to those  
 23 25 placements which conform to a service area group foster care  
 23 26 plan established pursuant to section 232.143.

23 27 DIVISION X  
 23 28 SOLAR TAX CREDITS

23 29 Sec. 76. 2014 Iowa Acts, Senate File 2340, if enacted, is  
 23 30 amended by adding the following new section:  
 23 31 NEW SECTION SEC. \_\_\_\_\_. Section 422.33, subsection 29,  
 23 32 paragraph a, Code 2014, is amended to read as follows:  
 23 33 a. The taxes imposed under this division shall be reduced  
 23 34 by a solar energy system tax credit equal to ~~fifty~~ sixty  
 23 35 percent of the federal energy credit related to solar energy  
 23 36 systems provided in section ~~48 48(a)(2)(A)(i)(II) and section~~  
 23 37 ~~48(a)(2)(A)(i)(III)~~ of the Internal Revenue Code, not to exceed  
 23 38 ~~fifteen~~ twenty thousand dollars.  
 23 39 Sec. 77. Section 422.11L, subsection 1, paragraphs a and b,  
 23 40 as amended by 2014 Iowa Acts, Senate File 2340, section 1, if  
 23 41 enacted, is amended to read as follows:

CODE: Amends SF 2340 (Solar Energy Tax Credit Act of 2014) to include corporate and franchise (bank) taxpayers as eligible beneficiaries of the solar energy tax credit expansions enacted in SF 2340. The changes are effective on enactment and retroactive to January 1, 2014 (tax year 2014).

FISCAL IMPACT: For the fiscal estimate on SF 2340, corporate taxpayers were assumed to be eligible for the expanded and enhanced solar energy tax credits, but franchise taxpayers were not. The [Fiscal Note](#) for SF 2340 assumed all available tax credits through tax year 2015 will be fully claimed, but tax credits available for tax year 2016 and 2017 will not be fully claimed. Making banks eligible for the expanded solar energy tax credits has a potential General Fund

23 42 a. Sixty percent of the federal residential energy efficient  
 23 43 property credit related to solar energy provided in section ~~25D~~  
 24 1 25E(a)(1) and section 25D(a)(2) of the Internal Revenue Code,  
 24 2 not to exceed five thousand dollars.

24 3 b. Sixty percent of the federal energy credit related to  
 24 4 solar energy systems provided in section ~~48~~ 48(a)(2)(A)(i)(II)  
 24 5 and section 48(a)(2)(A)(i)(III) of the Internal Revenue Code,  
 24 6 not to exceed twenty thousand dollars.

24 7 Sec. 78. Section 422.60, subsection 12, paragraph a, as  
 24 8 enacted by 2014 Iowa Acts, House File 2438, section 27, is  
 24 9 amended to read as follows:

24 10 a. The taxes imposed under this division shall be reduced  
 24 11 by a solar energy system tax credit equal to ~~forty~~ sixty  
 24 12 percent of the federal energy credit related to solar energy  
 24 13 systems provided in section ~~48~~ 48(a)(2)(A)(i)(II) and section  
 24 14 48(a)(2)(A)(i)(III) of the Internal Revenue Code, not to exceed  
 24 15 ~~fifteen~~ twenty thousand dollars.

24 16 Sec. 79. EFFECTIVE UPON ENACTMENT. The following provision  
 24 17 or provisions of this division of this Act, being deemed of  
 24 18 immediate importance, take effect upon enactment:

24 19 1. The section amending section 422.33, subsection 29,  
 24 20 paragraph "a".

24 21 2. The section amending section 422.11L, subsection 1,  
 24 22 paragraphs "a" and "b".

24 23 3. The section amending section 422.60, subsection 12,  
 24 24 paragraph "a".

24 25 Sec. 80. RETROACTIVE APPLICABILITY. The following  
 24 26 provision or provisions of this division of this Act apply  
 24 27 retroactively to January 1, 2014, for tax years beginning on  
 24 28 or after that date:

24 29 1. The section of this Act amending section 422.33,  
 24 30 subsection 29, paragraph "a".

24 31 2. The section of this Act amending section 422.11L,  
 24 32 subsection 1, paragraphs "a" and "b".

24 33 3. The section of this Act amending section 422.60,  
 24 34 subsection 12, paragraph "a".

24 35 DIVISION XI  
 24 36 ACCOUNT FOR HEALTH CARE TRANSFORMATION

24 37 Sec. 81. ACCOUNT FOR HEALTH CARE TRANSFORMATION — FY  
 24 38 2013-2014. As of December 31, 2013, any funds remaining in  
 24 39 the account for health care transformation created in section  
 24 40 249J.23, Code 2013, shall revert to the general fund of the  
 24 41 state.

24 42 Sec. 82. IOWACARE ACCOUNT. Until June 30, 2015, any funds  
 24 43 remaining in the IowaCare account created in section 249J.24,  
 25 1 Code 2013, shall remain available and are appropriated to the

revenue reduction of \$500,000 beyond the assumed reduction of SF  
 2340, but not until FY 2016 or after.

Division XI requires any funds remaining in the Health Care  
 Transformation Account as of December 31, 2013, to revert to the  
 General Fund and specifies that any funds remaining in the IowaCare  
 Account remain available until June 30, 2015, for the payment of valid  
 claims.

DETAIL: The amounts remaining in these two funds are expected to be  
 negligible.

25 2 department of human services for the payment of valid claims.  
 25 3 Sec. 83. IMMEDIATE EFFECTIVE DATE. This division of this  
 25 4 Act, being deemed of immediate importance, takes effect upon  
 25 5 enactment.  
 25 6 Sec. 84. RETROACTIVE APPLICABILITY. The following sections  
 25 7 of this division of this Act apply retroactively to July 1,  
 25 8 2013:  
 25 9 1. The section relating to the reversion of funds remaining  
 25 10 in the account for health care transformation to the general  
 25 11 fund of the state.  
 25 12 2. The section relating to availability and appropriation  
 25 13 of the funds remaining in the IowaCare account.

25 14 DIVISION XII  
 25 15 FLOOD MITIGATION

25 16 Sec. 85. Section 28F.12, Code 2014, is amended to read as  
 25 17 follows:  
 25 18 28F.12 ADDITIONAL POWERS OF THE ENTITY.  
 25 19 If the entity is comprised solely of cities, counties,  
 25 20 and sanitary districts established under chapter 358 or any  
 25 21 combination thereof, the entity shall have in addition to  
 25 22 all the powers enumerated in this chapter, the powers which  
 25 23 a county has with respect to solid waste disposal projects  
 25 24 and the powers which a governmental entity established under  
 25 25 chapter 418 has with respect to projects undertaken under  
 25 26 chapter 418.

CODE: Allows government entities established under Iowa Code chapter 28F (for the joint financing of public works projects) to have the same power that a government entity under Chapter 418 has with respect to flood mitigation.

25 27 Sec. 86. Section 418.1, subsection 4, paragraph c,  
 25 28 unnumbered paragraph 1, Code 2014, is amended to read as  
 25 29 follows:  
 25 30 A joint board or other legal or administrative entity  
 25 31 established or designated in an agreement pursuant to chapter  
 25 32 28E or chapter 28F between any of the following:  
 25 33 Sec. 87. Section 418.1, subsection 4, paragraph c, Code  
 25 34 2014, is amended by adding the following new subparagraph:  
 25 35 NEW SUBPARAGRAPH (4) One or more counties, one or more  
 25 36 cities that are located in whole or in part within those  
 25 37 counties, and a sanitary district established under chapter 358  
 25 38 or a combined water and sanitary district established under  
 25 39 chapter 357 or 358 located in whole or in part within those  
 25 40 counties.

CODE: Sections 86 and 87 modify the list of governmental entities that are eligible to apply for assistance under the Flood Mitigation Program to include entities established under Iowa Code chapter 28F between one or more counties, one or more cities that are located in whole or in part within those counties, and qualified sanitary districts or combined water and sanitary districts located in whole or in part within those counties.

25 41 Sec. 88. Section 418.11, subsection 3, paragraph c, Code  
 25 42 2014, is amended to read as follows:  
 25 43 c. For projects approved for a governmental entity as  
 26 1 defined in section 418.1, subsection 4, paragraph "c", the  
 26 2 area used to determine the sales tax increment shall include

CODE: Adds the area of any participating sanitary district or combined water and sanitary district not otherwise included in the areas of participating cities or counties to the sales tax increment calculation conducted by the Department of Revenue.

26 3 the incorporated areas of each city that is participating in  
 26 4 the chapter 28E agreement, the unincorporated areas of ~~the~~  
 26 5 each participating county, ~~and~~ the area of any participating  
 26 6 drainage district not otherwise included in the areas of  
 26 7 the participating cities or county, and the area of any  
 26 8 participating sanitary district or combined water and  
 26 9 sanitary district not otherwise included in the areas of the  
 26 10 participating cities or county, as applicable.

26 11 Sec. 89. Section 418.12, subsection 5, Code 2014, is amended  
 26 12 to read as follows:

26 13 5. If the department of revenue determines that the revenue  
 26 14 accruing to the fund or accounts within the fund exceeds  
 26 15 ~~thirty million dollars or exceeds~~ the amount necessary for  
 26 16 the purposes of this chapter ~~if the amount necessary is less~~  
 26 17 ~~than thirty million dollars, then, as limited by subsection 4,~~  
 26 18 paragraph "a", those excess moneys shall be credited by the  
 26 19 department of revenue for deposit in the general fund of the  
 26 20 state.

DETAIL: The sales tax increment calculation is required to be conducted by the Department of Revenue for purposes of determining the amount sales tax proceeds that will be deposited into the Sales Tax Increment Fund.

CODE: Current law provides that if the Department of Revenue determines that the revenue accruing to the Sales Tax Increment Fund or accounts within the fund exceeds \$30,000,000 or exceeds the amount necessary for the purposes of Chapter 418, if the amount necessary is less than \$30,000,000, the excess revenue is to be deposited in the General Fund of the State. The Division amends that provision to specify that excess revenues to be deposited in the General Fund are those revenues that exceed the amount necessary for the purposes of Chapter 418, as limited by the revenue remittance limitations specified in current law.

DETAIL: The Flood Mitigation Program was established in SF 2217 (Flood Mitigation Program Act) during the 2013 Legislative Session. The Act established the Flood Mitigation Board and two funding sources, a Flood Mitigation Fund and a Sales Tax Increment Fund, to provide funding for flood mitigation projects. The Flood Mitigation Fund was established to receive direct appropriations and any other moneys accepted for deposit in the Fund. The Sales Tax Increment Fund receives deposits of increased sales tax revenues from each applicable area, as calculated by the Department of Revenue. The Flood Mitigation Board determines the funding sources and amounts allocated to applicants for approved projects.

26 21 Sec. 90. Section 418.14, subsection 3, paragraph a, Code  
 26 22 2014, is amended to read as follows:

26 23 a. Except as otherwise provided in this section, bonds  
 26 24 issued pursuant to this section shall not be subject to  
 26 25 the provisions of any other law or charter relating to the  
 26 26 authorization, issuance, or sale of bonds. Bonds issued under  
 26 27 this section shall not limit or restrict the authority of a  
 26 28 governmental entity as defined in section 418.1, subsection 4,  
 26 29 paragraphs "a" and "b", or a city, county, or drainage special  
 26 30 district participating in a governmental entity as defined in  
 26 31 section 418.1, subsection 4, paragraph "c", to issue bonds for  
 26 32 the project under other provisions of the Code.

26 33 Sec. 91. Section 418.15, subsection 4, Code 2014, is amended  
 26 34 to read as follows:

26 35 4. All property and improvements acquired by a governmental

CODE: Sections 90 and 91 provide conforming changes to incorporate the broader definition of special districts under the Flood Mitigation Program.

26 36 entity as defined in section 418.1, subsection 4, paragraph  
26 37 "c", relating to a project shall be transferred to the county,  
26 38 city, or ~~drainage special~~ district designated in the chapter  
26 39 28E agreement to receive such property and improvements.  
26 40 The county, city, or ~~drainage special~~ district to which  
26 41 such property or improvements are transferred shall, unless  
26 42 otherwise provided in the chapter 28E agreement, be solely  
26 43 responsible for the ongoing maintenance and support of such  
27 1 property and improvements.

27 2 Sec. 92. EFFECTIVE UPON ENACTMENT. This division of this  
27 3 Act, being deemed of immediate importance, takes effect upon  
27 4 enactment.

This Division is effective on enactment.



## Summary Data

### General Fund

	Actual	Estimated	Gov Rec	Final Action FY 2015		
	FY 2013	FY 2014	FY 2015	Current Law	HF 2473	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)
Unassigned Standings	\$ 2,943,746,878	\$ 2,990,704,077	\$ 3,282,656,368	\$ 3,296,856,809	\$ -19,990,441	\$ 3,276,866,368
<b>Grand Total</b>	<b>\$ 2,943,746,878</b>	<b>\$ 2,990,704,077</b>	<b>\$ 3,282,656,368</b>	<b>\$ 3,296,856,809</b>	<b>\$ -19,990,441</b>	<b>\$ 3,276,866,368</b>

NOTE: Column 4 of this report shows standing appropriations based on current law. Column 5 reflects the changes to these appropriations under HF 2473.

# Unassigned Standings

## General Fund

	Actual	Estimated	Gov Rec	Final Action FY 2015		
	FY 2013	FY 2014	FY 2015	Current Law	HF 2473	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)
<b><u>Administrative Services, Dept. of</u></b>						
<b>State Accounting Trust Accounts</b>						
Federal Cash Management - Standing	\$ 0	\$ 356,587	\$ 356,587	\$ 356,587	\$ 0	\$ 356,587
Unemployment Compensation - Standing	557,326	440,371	440,371	440,371	0	440,371
Vol Emer Services Provider Death Benefit	100,000	0	0	0	0	0
<b>Total Administrative Services, Dept. of</b>	<b>\$ 657,326</b>	<b>\$ 796,958</b>	<b>\$ 796,958</b>	<b>\$ 796,958</b>	<b>\$ 0</b>	<b>\$ 796,958</b>
<b><u>Corrections, Dept. of</u></b>						
<b>Central Office</b>						
State Cases Court Costs	\$ 0	\$ 59,733	\$ 59,733	\$ 59,733	\$ 0	\$ 59,733
<b>Total Corrections, Dept. of</b>	<b>\$ 0</b>	<b>\$ 59,733</b>	<b>\$ 59,733</b>	<b>\$ 59,733</b>	<b>\$ 0</b>	<b>\$ 59,733</b>
<b><u>Cultural Affairs, Dept. of</u></b>						
<b>Cultural Affairs, Dept. of</b>						
County Endowment Funding - DCA Grants	\$ 416,702	\$ 416,702	\$ 416,702	\$ 208,351	\$ 208,351	\$ 416,702
<b>Total Cultural Affairs, Dept. of</b>	<b>\$ 416,702</b>	<b>\$ 416,702</b>	<b>\$ 416,702</b>	<b>\$ 208,351</b>	<b>\$ 208,351</b>	<b>\$ 416,702</b>
<b><u>Economic Development Authority</u></b>						
<b>Economic Development Authority</b>						
Tourism Marketing - Adjusted Gross Receipts	\$ 810,306	\$ 1,164,000	\$ 1,164,000	\$ 582,000	\$ 542,000	\$ 1,124,000
<b>Total Economic Development Authority</b>	<b>\$ 810,306</b>	<b>\$ 1,164,000</b>	<b>\$ 1,164,000</b>	<b>\$ 582,000</b>	<b>\$ 542,000</b>	<b>\$ 1,124,000</b>
<b><u>Education, Dept. of</u></b>						
<b>Education, Dept. of</b>						
Child Development	\$ 10,728,891	\$ 12,606,196	\$ 12,606,196	\$ 12,606,196	\$ 0	\$ 12,606,196
Nonpublic School Transportation	7,060,931	8,560,931	8,560,931	8,560,931	0	8,560,931
Sac Fox Settlement Education	100,000	100,000	100,000	100,000	0	100,000
State Foundation School Aid <sup>1</sup>	2,652,633,798	2,716,949,847	2,872,349,847	2,887,349,847	-15,000,000	2,872,349,847
State Aid Supplemental	57,149,400	0	0	0	0	0
<b>Total Education, Dept. of</b>	<b>\$ 2,727,673,020</b>	<b>\$ 2,738,216,974</b>	<b>\$ 2,893,616,974</b>	<b>\$ 2,908,616,974</b>	<b>\$ -15,000,000</b>	<b>\$ 2,893,616,974</b>

# Unassigned Standings

## General Fund

	Actual	Estimated	Gov Rec	Final Action FY 2015		
	FY 2013	FY 2014	FY 2015	Current Law	HF 2473	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)
<b><u>Executive Council</u></b>						
<b>Executive Council</b>						
Court Costs	\$ 301,633	\$ 59,772	\$ 59,772	\$ 59,772	\$ 0	\$ 59,772
Public Improvements	0	39,848	39,848	39,848	0	39,848
Drainage Assessment	67,379	20,227	20,227	20,227	0	20,227
<b>Total Executive Council</b>	<b>\$ 369,012</b>	<b>\$ 119,847</b>	<b>\$ 119,847</b>	<b>\$ 119,847</b>	<b>\$ 0</b>	<b>\$ 119,847</b>
<b><u>Legislative Branch</u></b>						
<b>Legislative Branch</b>						
Legislative Branch	\$ 33,682,514	\$ 34,029,786	\$ 37,026,548	\$ 37,026,548	\$ -3,000,000	\$ 34,026,548
<b>Total Legislative Branch</b>	<b>\$ 33,682,514</b>	<b>\$ 34,029,786</b>	<b>\$ 37,026,548</b>	<b>\$ 37,026,548</b>	<b>\$ -3,000,000</b>	<b>\$ 34,026,548</b>
<b><u>Governor</u></b>						
<b>Governor's Office</b>						
Interstate Extradition	\$ 0	\$ 3,032	\$ 3,032	\$ 3,032	\$ 0	\$ 3,032
<b>Total Governor</b>	<b>\$ 0</b>	<b>\$ 3,032</b>	<b>\$ 3,032</b>	<b>\$ 3,032</b>	<b>\$ 0</b>	<b>\$ 3,032</b>
<b><u>Public Health, Dept. of</u></b>						
<b>Public Health, Dept. of</b>						
Congenital & Inherited Disorders Registry	\$ 213,842	\$ 232,500	\$ 232,500	\$ 232,500	\$ 0	\$ 232,500
<b>Total Public Health, Dept. of</b>	<b>\$ 213,842</b>	<b>\$ 232,500</b>	<b>\$ 232,500</b>	<b>\$ 232,500</b>	<b>\$ 0</b>	<b>\$ 232,500</b>
<b><u>Human Services, Dept. of</u></b>						
<b>General Administration</b>						
Commission of Inquiry	\$ 1,394	\$ 1,394	\$ 1,394	\$ 1,394	\$ 0	\$ 1,394
Nonresident Transfers	67	67	67	67	0	67
Nonresident Commitment Mental Illness	142,802	142,802	142,802	142,802	0	142,802
<b>Total General Administration</b>	<b>\$ 144,263</b>	<b>\$ 144,263</b>	<b>\$ 144,263</b>	<b>\$ 144,263</b>	<b>\$ 0</b>	<b>\$ 144,263</b>
<b>Assistance</b>						
Food Security for AAA's	\$ 0	\$ 0	\$ 0	\$ 0	\$ 250,000	\$ 250,000
Child Abuse Prevention	213,842	232,570	232,570	232,570	0	232,570
<b>Total Human Services, Dept. of</b>	<b>\$ 358,105</b>	<b>\$ 376,833</b>	<b>\$ 376,833</b>	<b>\$ 376,833</b>	<b>\$ 250,000</b>	<b>\$ 626,833</b>

# Unassigned Standings

## General Fund

	Actual	Estimated	Gov Rec	Final Action FY 2015		
	FY 2013	FY 2014	FY 2015	Current Law	HF 2473	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Management, Dept. of</b>						
<b>Management, Dept. of</b>						
Special Olympics Fund	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 0	\$ 100,000
Appeal Board Claims	6,872,577	3,000,000	3,000,000	3,000,000	-3,000,000	0
Technology Reinvestment Fund Appropriation <sup>1</sup>	0	0	17,500,000	17,500,000	0	17,500,000
<b>Total Management, Dept. of</b>	<b>\$ 6,922,577</b>	<b>\$ 3,100,000</b>	<b>\$ 20,600,000</b>	<b>\$ 20,600,000</b>	<b>\$ -3,000,000</b>	<b>\$ 17,600,000</b>
<b>Public Defense, Dept. of</b>						
<b>Public Defense, Dept. of</b>						
Compensation and Expense	\$ 435,135	\$ 344,644	\$ 344,644	\$ 344,644	\$ 0	\$ 344,644
<b>Total Public Defense, Dept. of</b>	<b>\$ 435,135</b>	<b>\$ 344,644</b>	<b>\$ 344,644</b>	<b>\$ 344,644</b>	<b>\$ 0</b>	<b>\$ 344,644</b>
<b>Public Safety, Department of</b>						
<b>Public Safety, Dept. of</b>						
DPS-POR Unfunded Liabilities Until 85 Percent	\$ 0	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	\$ 5,000,000
<b>Total Public Safety, Department of</b>	<b>\$ 0</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 0</b>	<b>\$ 5,000,000</b>
<b>Revenue, Dept. of</b>						
<b>Revenue, Dept. of</b>						
Ag Land Tax Credit - GF	\$ 39,100,000	\$ 39,100,000	\$ 39,100,000	\$ 39,100,000	\$ 0	\$ 39,100,000
Homestead Tax Credit Aid - GF	106,983,518	138,000,000	135,000,000	135,000,000	0	135,000,000
Elderly & Disabled Tax Credit - GF	23,757,432	27,200,000	26,000,000	26,000,000	0	26,000,000
Printing Cigarette Stamps	120,041	124,652	124,652	124,652	0	124,652
Tobacco Reporting Requirements	18,416	18,416	18,416	9,208	9,208	18,416
Military Service Tax Refunds	2,228,932	2,400,000	2,175,000	2,175,000	0	2,175,000
Comm/Industrial Prop Tax Replacement	0	0	70,480,529	70,480,529	0	70,480,529
Business Property Tax Credit	0	0	50,000,000	50,000,000	0	50,000,000
<b>Total Revenue, Dept. of</b>	<b>\$ 172,208,339</b>	<b>\$ 206,843,068</b>	<b>\$ 322,898,597</b>	<b>\$ 322,889,389</b>	<b>\$ 9,208</b>	<b>\$ 322,898,597</b>
<b>Total Unassigned Standings</b>	<b>\$ 2,943,746,878</b>	<b>\$ 2,990,704,077</b>	<b>\$ 3,282,656,368</b>	<b>\$ 3,296,856,809</b>	<b>\$ -19,990,441</b>	<b>\$ 3,276,866,368</b>

<sup>1</sup> The standing appropriations for State Aid to Schools, the Resource Enhancement and Protection (REAP) Fund, and the Technology Reinvestment Fund, have been adjusted in other legislation. Those adjustments are not reflected in this report.

## Summary Data Other Funds

	Actual	Estimated	Gov Rec	Final Action FY 2015		
	FY 2013	FY 2014	FY 2015	Current Law	HF 2473	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)
Agriculture and Natural Resources	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 1,400,000	\$ 1,850,000
Unassigned Standings	83,345,370	77,170,745	71,844,530	71,844,530	3,000,000	74,844,530
<b>Grand Total</b>	<b>\$ 83,795,370</b>	<b>\$ 77,620,745</b>	<b>\$ 72,294,530</b>	<b>\$ 72,294,530</b>	<b>\$ 4,400,000</b>	<b>\$ 76,694,530</b>

NOTE: Column 4 of this report shows standing appropriations based on current law. Column 5 reflects the changes to these appropriations under HF 2473.

# Agriculture and Natural Resources

## Other Funds

	Actual FY 2013	Estimated FY 2014	Gov Rec FY 2015	Final Action FY 2015		TOTAL
	(1)	(2)	(3)	Current Law (4)	HF 2473 (5)	
<b><u>Agriculture and Land Stewardship</u></b>						
<b>Agriculture and Land Stewardship</b>						
Fuel Inspection - UST	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 0	\$ 250,000
<b>Total Agriculture and Land Stewardship</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 0</b>	<b>\$ 250,000</b>
<b><u>Natural Resources, Dept. of</u></b>						
<b>Natural Resources</b>						
Technical Tank Review - UST	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 0	\$ 200,000
GWF - Air Quality Programs	0	0	0	0	1,400,000	1,400,000
<b>Total Natural Resources, Dept. of</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 1,400,000</b>	<b>\$ 1,600,000</b>
<b>Total Agriculture and Natural Resources</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 1,400,000</b>	<b>\$ 1,850,000</b>

# Unassigned Standings

## Other Funds

	Actual	Estimated	Gov Rec	Final Action FY 2015		
	FY 2013	FY 2014	FY 2015	Current Law	HF 2473	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)
<b><u>Economic Development Authority</u></b>						
Economic Development Authority						
Endow Iowa Admin - County Endw Fund	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 0	\$ 70,000
<b>Total Economic Development Authority</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 0</b>	<b>\$ 70,000</b>
<b><u>Executive Council</u></b>						
Executive Council						
Performance of Duty - EEF	\$ 26,150,370	\$ 33,975,745	\$ 28,649,530	\$ 28,649,530	\$ 0	\$ 28,649,530
<b>Total Executive Council</b>	<b>\$ 26,150,370</b>	<b>\$ 33,975,745</b>	<b>\$ 28,649,530</b>	<b>\$ 28,649,530</b>	<b>\$ 0</b>	<b>\$ 28,649,530</b>
<b><u>Management, Dept. of</u></b>						
Management, Dept. of						
Environment First Fund - RIF	\$ 35,000,000	\$ 42,000,000	\$ 42,000,000	\$ 42,000,000	\$ 0	\$ 42,000,000
Transfer from MSSF to RIF	1,000,000	0	0	0	0	0
Transfer from EEF to RIF	20,000,000	0	0	0	0	0
Appeal Board Claims - EEF	0	0	0	0	3,000,000	3,000,000
<b>Total Management, Dept. of</b>	<b>\$ 56,000,000</b>	<b>\$ 42,000,000</b>	<b>\$ 42,000,000</b>	<b>\$ 42,000,000</b>	<b>\$ 3,000,000</b>	<b>\$ 45,000,000</b>
<b><u>Regents, Board of</u></b>						
Regents, Board of						
ISU - Midwest Grape & Wine Industry - WGTF	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 0	\$ 250,000
<b>Total Regents, Board of</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 0</b>	<b>\$ 250,000</b>
<b><u>Transportation, Dept. of</u></b>						
Transportation, Dept. of						
RUTF - Personal Delivery of Services	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 0	\$ 225,000
RUTF - County Treasurer Equipment Standing	650,000	650,000	650,000	650,000	0	650,000
<b>Total Transportation, Dept. of</b>	<b>\$ 875,000</b>	<b>\$ 875,000</b>	<b>\$ 875,000</b>	<b>\$ 875,000</b>	<b>\$ 0</b>	<b>\$ 875,000</b>
<b>Total Unassigned Standings</b>	<b>\$ 83,345,370</b>	<b>\$ 77,170,745</b>	<b>\$ 71,844,530</b>	<b>\$ 71,844,530</b>	<b>\$ 3,000,000</b>	<b>\$ 74,844,530</b>