

**EIGHTY-NINTH GENERAL ASSEMBLY
2021 REGULAR SESSION
DAILY
SENATE CLIP SHEET**

March 8, 2021

Clip Sheet Summary

Displays all amendments, fiscal notes, and conference committee reports for previous day.

Bill	Amendment	Action	Sponsor
SF 364	S-3046	Filed	RECEIVED FROM THE HOUSE

Fiscal Notes

[SF 485](#) — [Pregnancy and Childbirth, Reasonable Employment Accommodations](#) (LSB1744SV)

HOUSE AMENDMENT TO
SENATE FILE 364

S-3046

1 Amend Senate File 364, as passed by the Senate, as follows:

2 1. Page 1, before line 1 by inserting:

3 <Section 1. Section 422.7, subsection 62, Code 2021, is
4 amended to read as follows:

5 62. a. Subtract, to the extent included, the amount of
6 any financial assistance qualifying COVID-19 grant provided to
7 an eligible small issued to an individual or business by the
8 economic development authority under the Iowa small business
9 relief grant program created during calendar year 2020 to
10 provide financial assistance to eligible small businesses
11 economically impacted by the COVID-19 pandemic, the Iowa
12 finance authority, or the department of agriculture and land
13 stewardship.

14 b. For purposes of this subsection, "qualifying COVID-19
15 grant" includes any grant identified by the department by rule
16 that was issued under a grant program administered by the
17 economic development authority, Iowa finance authority, or
18 the department of agriculture and land stewardship to provide
19 financial assistance to individuals and businesses economically
20 impacted by the COVID-19 pandemic.

21 c. The economic development authority, Iowa finance
22 authority, or the department of agriculture and land
23 stewardship shall notify the department of any COVID-19 grant
24 program that may qualify under this subsection in the manner
25 and form prescribed by the department.

26 d. This subsection is repealed January 1, 2024, and does not
27 apply to tax years beginning on or after that date.

28 Sec. ____ . Section 422.7, Code 2021, is amended by adding the
29 following new subsection:

30 NEW SUBSECTION. 63. a. Notwithstanding any other provision
31 of law to the contrary, subtract to the extent included
32 compensation or assistance received by the taxpayer authorized
33 pursuant to any of the following federal programs:

34 (1) Pandemic unemployment assistance, Coronavirus Aid,
35 Relief, and Economic Security Act, Pub. L. No. 116-136, §2102.

1 (2) Federal pandemic unemployment compensation, Coronavirus
2 Aid, Relief, and Economic Security Act, Pub. L. No. 116-36,
3 §2104(b)(1)(B).

4 (3) Pandemic emergency unemployment compensation,
5 Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No.
6 116-136, §2107.

7 (4) Pandemic unemployment compensation related to
8 subparagraphs (1) and (3) approved by the memorandum
9 authorizing the other needs assistance program for major
10 disaster declarations related to the coronavirus disease 2019,
11 issued by the president of the United States on August 8, 2020.

12 (5) Extension of pandemic unemployment compensation under
13 subchapter 1 of the Consolidated Appropriations Act, 2021, Pub.
14 L. No. 116-260.

15 *b.* This subsection is repealed January 1, 2026.

16 Sec. _____. Section 422.35, subsection 30, Code 2021, is
17 amended to read as follows:

18 30. *a.* Subtract, to the extent included, the amount of
19 any financial assistance qualifying COVID-19 grant provided
20 to an eligible small issued to a business by the economic
21 development authority under the Iowa small business relief
22 grant program created during calendar year 2020 to provide
23 financial assistance to eligible small businesses economically
24 impacted by the COVID-19 pandemic, the Iowa finance authority,
25 or the department of agriculture and land stewardship.

26 *b.* For purposes of this subsection, "qualifying COVID-19
27 grant" includes any grant identified by the department by rule
28 that was issued under a grant program administered by the
29 economic development authority, Iowa finance authority, or
30 the department of agriculture and land stewardship to provide
31 financial assistance to businesses economically impacted by the
32 COVID-19 pandemic.

33 *c.* The economic development authority, Iowa finance
34 authority, or the department of agriculture and land
35 stewardship shall notify the department of any COVID-19 grant

1 program that may qualify under this subsection in the manner
2 and form prescribed by the department.

3 d. This subsection is repealed January 1, 2024, and does not
4 apply to tax years beginning on or after that date.>

5 2. Page 1, line 4, by striking <§278(a)> and inserting
6 <§278>

7 3. Page 1, after line 7 by inserting:

8 <Sec. ____ . TAXPAYER RELIEF FUND — TRANSFERS.

9 1. There is transferred from the taxpayer relief fund
10 created in section 8.57E to the general fund of the state for
11 the following fiscal years, the following amounts:

12 FY 2020-2021:

13 \$ 90,300,000

14 FY 2021-2022:

15 \$ 12,800,000

16 2. Notwithstanding subsection 1, for the fiscal year
17 beginning July 1, 2021, and ending June 30, 2022, if the
18 balance of the taxpayer relief fund created in section 8.57E is
19 less than \$12,800,000, the amount transferred under subsection
20 1 for the fiscal year shall be the balance of the taxpayer
21 relief fund.

22 3. The transfers in this section are made for the purpose of
23 providing moneys to the general fund of the state for the tax
24 relief provided in this Act.>

25 4. Page 1, after line 9 by inserting:

26 <Sec. ____ . RETROACTIVE APPLICABILITY. The following apply
27 retroactively to March 23, 2020, for tax years ending on or
28 after that date:

29 1. The section of this Act amending section 422.7,
30 subsection 62.

31 2. The section of this Act amending section 422.35.

32 Sec. ____ . RETROACTIVE APPLICABILITY. The following applies
33 retroactively to January 1, 2020, for the tax year beginning on
34 or after that date but before January 1, 2021:

35 The section of this Act enacting section 422.7, subsection

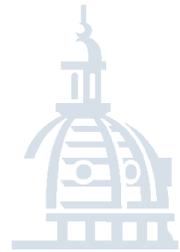
S-3046 (Continued)

1 63.>

2 5. Title page, by striking lines 1 through 3 and inserting
3 <An Act relating to pandemic relief by excluding certain
4 COVID-19 related grants from the individual and corporate
5 income taxes, allowing certain deductions relating to the
6 paycheck protection program loan forgiveness, excluding
7 certain pandemic unemployment compensation from the individual
8 income tax, making transfers from the taxpayer relief fund,
9 and including effective date and retroactive applicability
10 provisions.>

11 6. By renumbering as necessary.

S-3046 FILED MARCH 4, 2021



[SF 485](#) – Pregnancy and Childbirth, Reasonable Employment Accommodations (LSB1744SV)
Staff Contact: Eric Richardson (515.281.6767) eric.richardson@legis.iowa.gov
Fiscal Note Version – New

Description

[Senate File 485](#) requires employers to provide reasonable accommodations to employees based on pregnancy or childbirth and tasks the Labor Commissioner with adopting rules to administer employment inspections and enforce the Bill. An employer who violates the Bill is subject to a civil penalty of up to \$750. The Bill is effective July 1, 2021.

Background

The office of the Labor Commissioner, created in Iowa Code section [91.1](#), controls the Division of Labor Services under the Iowa Department of Workforce Development (IWD) and is responsible for the activities of the Division, including disseminating safety and wage information to businesses and employees, administering education programs on worker safety, licensing businesses and equipment, and enforcing wage and child labor standards.

State employment policies regarding pregnancy and childbirth are covered under Iowa Code section [216.6](#), which received a hearing through the Iowa Supreme Court in [McQuiston v. City of Clinton](#). The federal Family and Medical Leave Act (FMLA), detailed in [29 U.S.C. 28](#), outlines federal policies regarding pregnancy and childbirth and received a hearing through the U.S. Supreme Court in [Young v. United Parcel Serv., Inc.](#)

Assumptions

- The Bill will require the Division of Labor to implement and enforce a new program to write rules, perform inspections, and assess civil penalties.
- The Bill will require 2.0 additional full-time equivalent (FTE) positions to administer the program beginning in FY 2022. These positions include an Attorney 2 and an Investigator 2.
- Hiring of FTE positions will not take place, on average, until October 1, 2021. The estimated cost for salaries and benefits for FY 2022 is \$118,000 and \$161,000 for FY 2023.
- Operating costs are estimated at \$10,000 annually, including travel, postage, and other administrative costs.
- Capital outlay includes desks, computers, chairs, and other costs of creating two new positions within the IWD.
- At \$750 per citation, the IWD expects to collect \$5,000 annually in penalty fees. The fiscal impact is shown in **Table 1** below.
- Inflation is calculated at 2.1% in FY 2023 for salary and benefits.
- There will be seven penalty citations collected each fiscal year by the Division of Labor.

Fiscal Impact

Senate File 485 is estimated to increase the cost to the IWD by \$135,000 in FY 2022, and \$166,000 in FY 2023 and subsequent fiscal years. The cost for salaries and benefits will grow at 2.1% in the out-years. Funding is expected to come from the General Fund.

Table 1: Estimated Costs, Senate File 485

Agency	Category	FTEs	Est. Cost	
			FY 2022	FY 2023
Iowa Workforce Development (IWD)	Salary and Benefits	2.0	\$ 118,000	\$ 161,000
	Capital Outlay	-	12,000	-
	Operating Costs	-	10,000	10,000
	Penalty Fees	-	-5,000	-5,000
Total		2.0	\$ 135,000	\$ 166,000

Sources

Legislative Services Agency
Iowa Department of Workforce Development
Iowa Civil Rights Commission

/s/ Holly M. Lyons

March 3, 2021

Doc ID 1215785

The fiscal note for this Bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

www.legis.iowa.gov