

CHAPTER 1192**STATE INCOME TAX DEPENDENT CARE DEDUCTION***S.F. 2305*

AN ACT to allow a state individual income tax deduction to a taxpayer for expenses incurred for caring for a grandchild, child, parent, or grandparent of the taxpayer or the taxpayer's spouse in the home of the taxpayer with a January 1 effective date.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 422.9, subsection 2, Code 1981, is amended by adding the following new lettered paragraph:

NEW LETTERED PARAGRAPH. Add the amount, not to exceed five thousand dollars, of expenses not otherwise deductible under this section actually incurred in the home of the taxpayer for the care of a person who is the grandchild, child, parent, or grandparent of the taxpayer or the taxpayer's spouse and who is unable, by reason of physical or mental disability, to live independently and is receiving, or would be eligible to receive if living in a health care facility licensed under chapter 135C, medical assistance benefits under chapter 249A. In the event that the person being cared for is receiving assistance benefits under chapter 239, the expenses not otherwise deductible shall be the net difference between the expenses actually incurred in caring for the person and the assistance benefits received under chapter 239.

Sec. 2. This Act takes effect January 1 following enactment for tax years beginning on or after that date.

Approved May 21, 1982

CHAPTER 1193**SHOOTING RANGES***H.F. 2435*

AN ACT relating to shooting ranges.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. **NEW SECTION.** Before a person improves property acquired to establish, use, and maintain a shooting range by the erection of buildings, breastworks, ramparts, or other works or before a person substantially changes the existing use of a shooting range, the person shall obtain approval of the county zoning commission or the city zoning commission, whichever is appropriate. The appropriate commission shall comply with section 358A.8 or