

annual base salary of any other deputy sheriff shall not exceed the annual base salary of the first or second deputy sheriff except that in counties over two hundred fifty thousand population, the annual base salary of any additional deputies shall not exceed seventy-five percent of the annual base salary of the sheriff. ~~The total annual compensation including the annual base salary, overtime pay, longevity pay, shift differential pay, or other forms of supplemental pay and fringe benefits received by a deputy sheriff shall be less than the total annual compensation including fringe benefits received by the sheriff.~~ As used in this subsection, "base salary" means the basic compensation excluding overtime pay, longevity pay, shift differential pay, or other supplemental pay and fringe benefits.

Approved February 11, 1994

CHAPTER 1005

HUMAN SERVICES — FAMILY INVESTMENT PROGRAM — EMERGENCY SOCIAL SERVICES

S.F. 2034

AN ACT relating to department of human services provisions involving the family investment program and appropriating federal flood relief supplemental social services block grant funds and providing an effective date.

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

Section 1. WELFARE REFORM WAIVER MODIFICATION.

1. The department of human services shall submit a waiver or waiver modification request to the United States department of health and human services as necessary to revise a provision of the federal waiver granted pursuant to the request submitted to the federal government in accordance with 1993 Iowa Acts, chapter 97, section 3, subsection 1, paragraph "b". The request shall be to revise the provision involving the fifty percent earned income work incentive deduction used by the department. Under the revision, the department would allow the work incentive deduction only when calculating the amount of a family investment program grant and when determining continuing eligibility for the program. When used to determine continuing eligibility, the deduction would only be applied if countable income, after applicable deductions other than the work incentive deduction are subtracted, is below the family investment program standard of need in the current month or was below the standard of need in a month during a period of continuous eligibility for the family investment program as defined in administrative rules.

2. It is the intent of the general assembly that implementation of the provisions of subsection 1 shall limit the application of the earned income work incentive deduction so that the deduction does not apply to certain family investment program-related medical assistance eligibility groups in which the income limits used for eligibility are greater than income limits used for the family investment program. It is further the intent of the general assembly that the implementation of the provisions of subsection 1 shall not substantially affect eligibility for the family investment program.

3. The department shall implement the provisions of this section on the first day of the month following federal approval of the provisions or March 1, 1994, whichever date is later.

4. The department may adopt emergency rules to implement the provisions of this section; however, the department shall implement the provisions of this section on the date required pursuant to subsection 3.

Sec. 2. **EMERGENCY SOCIAL SERVICES — FEDERAL SUPPLEMENTAL BLOCK GRANT FUNDS.** Federal flood relief supplemental social services block grant funds available for emergency social services for the fiscal year beginning July 1, 1993, and ending June 30, 1994, are appropriated to the department of human services. The funds may be used by the department in accordance with all applicable special federal conditions to provide emergency social services and to make grants to agencies, organizations, and other government entities for provision of emergency social services for flood relief. The department shall coordinate expenditure of the funds with other relief efforts. The department may adopt emergency administrative rules to define eligibility, services to be provided, and grantees, and to establish contracting and reporting requirements.

Sec. 3. **EMERGENCY RULES.** The department of human services may adopt emergency rules under section 17A.4, subsection 2, and section 17A.5, subsection 2, paragraph "b", to implement the provisions of this Act and the rules shall be effective immediately upon filing unless a later date is specified in the rules. Any rules adopted in accordance with this section shall also be published as a notice of intended action as provided in section 17A.4.

Sec. 4. **EFFECTIVE DATE.** This Act, being deemed of immediate importance, takes effect upon enactment.

Approved February 7, 1994

CHAPTER 1006

EXTRAORDINARY DIVIDENDS OF CERTAIN INSURERS

H.F. 2013

AN ACT relating to the definition of an extraordinary dividend or distribution for purposes applied to domestic insurance companies which are not life insurance companies, and providing an effective date.

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

Section 1. Section 521A.5, subsection 3, paragraph b, unnumbered paragraph 2, Code Supplement 1993, is amended to read as follows:

For purposes of this paragraph, an "extraordinary dividend or distribution" includes any dividend or distribution of cash or other property, whose fair market value together with that of other dividends or distributions made within the preceding twelve months exceeds the greater of the following:

(1) Ten percent of insurer's surplus as regards policyholders as of the thirty-first day of December next preceding.

(2) The net gain from operations of the insurer, if the insurer is a life insurer, or the net investment income, if the insurer is not a life insurer, for the twelve-month period ending the thirty-first day of December next preceding.

Sec. 2. This Act, being deemed of immediate importance, is effective upon enactment.

Approved February 15, 1994