

children requiring special education in the categories of the weighting plan established under this section, and for providing services to nonpublic school students pursuant to section 256.12, subsection 2, and the director of the department of education shall make recommendations to the school budget review committee for needed alterations to make the weighting plan suitable for subsequent school years. The school budget review committee shall establish the weighting plan for each school year after the school year commencing July 1, 1987, and shall report the plan to the director of the department of education. Commencing December 1, 1990, the school budget review committee may establish weights to the nearest hundredth. The school budget review committee shall not alter the weighting assigned to pupils in a regular curriculum, but it may increase or decrease the weighting assigned to each category of children requiring special education by not more than two-tenths of the weighting assigned to pupils in a regular curriculum. The state board of education shall adopt rules under chapter 17A, to implement the weighting plan for each year and to assist in identification and proper indexing of each child in the state who requires special education.

Approved May 5, 1994

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**CHAPTER 1162**  
REVENUE BOND PROJECTS  
*H.F. 2326*

**AN ACT** relating to the definition of project for which certain revenue bonds may be issued by a city or county and providing an effective date.

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

Section 1. Section 419.1, subsection 12, paragraph a, Code 1993, is amended to read as follows:

a. Land, buildings, or improvements, whether or not in existence at the time of issuance of the bonds issued under this chapter, which are suitable for the use of any of the following:

(1) A voluntary nonprofit hospital, clinic, or health care facility as defined in section 135C.1, subsection 5, or of one.

(2) One or more physicians for an office building to be used exclusively by professional health care providers, including appropriate ancillary facilities; or of a.

(3) A private college or university; or a state institution governed under chapter 262 whether for the establishment or maintenance of the college or university; or of an or state institution.

(4) An industry or industries for the manufacturing, processing, or assembling of agricultural or manufactured products, even though the processed products may require further treatment before delivery to the ultimate consumer; or of a.

(5) A commercial enterprise engaged in storing, warehousing, or distributing products of agriculture, mining, or industry including but not limited to barge facilities and riverfront improvements useful and convenient for the handling and storage of goods and products; or of a.

(6) A facility for the generation of electrical energy through the use of a renewable energy source including but not limited to hydroelectric and wind generation facilities; or of a.

(7) A facility engaged in research and development activities; or of a.

(8) A national, regional, or divisional headquarters facility of a company that does multistate business; or of a.

(9) A museum, library, or tourist information center; or of a.

(10) A telephone company; or of a.

(11) A beginning businessperson for any purpose; or of a.

(12) A commercial amusement or theme park; or of a.

(13) A housing unit or complex for the elderly or handicapped, or of a

(14) A fair or exposition held in the state, other than the Iowa state fair, which is a member of the association of Iowa fairs, or of a

(15) A sports facility, or

(16) A facility for an organization described in section 501(c)(3) of the Internal Revenue Code which is exempt from federal income tax under section 501(a) of the Internal Revenue Code.

Sec. 2. Section 419.2, Code 1993, is amended by adding the following new subsection:

**NEW SUBSECTION. 9.** To issue revenue bonds for the purpose of retiring any existing indebtedness on a facility for an organization described in section 501(c)(3) of the Internal Revenue Code which is exempt from federal income tax under section 501(a) of the Internal Revenue Code, to secure payment of the bonds as provided in this chapter, and to enter into agreements with others with respect to these bonds for the payments and upon the terms and conditions as the governing body may deem advisable in accordance with the provisions of this chapter. The retiring of any existing indebtedness on a facility for an organization described in section 501(c)(3) of the Internal Revenue Code is a "project" for the purposes of this chapter.

Sec. 3. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved May 5, 1994

## CHAPTER 1163

### COUNTY PROPERTY TAXES AND MENTAL HEALTH FINANCING

*H.F. 2430*

†**AN ACT** relating to the limitation on county expenditures for mental health, mental retardation, and developmental disabilities services funded by property taxes and the provision of those services, extending the limitation on the amount of property tax dollars that a county may collect from designated property tax levies, providing for other properly related matters, and providing effective and applicability date provisions.

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

Section 1. Section 249A.12, Code 1993, is amended by adding the following new subsection:

**NEW SUBSECTION. 3. a.** Effective July 1, 1995, the state shall be responsible for all of the nonfederal share of the costs of intermediate care facility for the mentally retarded services provided under medical assistance to minors. Notwithstanding subsection 2 and contrary provisions of section 222.73, effective July 1, 1995, a county is not required to reimburse the department and shall not be billed for the nonfederal share of the costs of such services provided to minors.

b. Effective July 1, 1995, the state shall be responsible for all of the nonfederal share of medical assistance home and community-based waivers for persons with mental retardation services provided to minors and a county is not required to reimburse the department and shall not be billed for the nonfederal share of the costs of the services.

Sec. 2. Section 331.438, Code 1993, is amended by striking the section and inserting in lieu thereof the following:

**331.438 COUNTY MENTAL HEALTH, MENTAL RETARDATION, AND DEVELOPMENTAL DISABILITIES SERVICES EXPENDITURES.**

1. For the purposes of this section and section 331.439, unless the context otherwise requires:

a. "Base year expenditures" means the actual expenditures made by a county for qualified mental health, mental retardation, and developmental disabilities services provided in the fiscal year beginning July 1, 1993, and ending June 30, 1994.

†Estimate of additional local revenue expenditures required by state mandate on file with the Secretary of State