

Sec. 14. **NEW SECTION. 633.20C FULL-TIME ASSOCIATE PROBATE JUDGES — TERM, RETENTION, QUALIFICATIONS.**

1. Full-time associate probate judges shall serve terms and shall stand for retention in office within the judicial election districts of their residences as provided under sections 46.16 through 46.24.

2. A person does not qualify for appointment to the office of full-time associate probate judge unless the person is at the time of appointment a resident of the county in which the vacancy exists, licensed to practice law in Iowa, and will be able, measured by the person's age at the time of appointment, to complete the initial term of office prior to reaching age seventy-two. An applicant for full-time associate probate judge shall file a certified application form, to be provided by the supreme court, with the chairperson of the county magistrate appointing commission.

3. A full-time associate probate judge must be a resident of a county in which the office is held during the entire term of office. A full-time associate probate judge shall serve within the judicial district in which appointed, as directed by the chief judge, and is subject to reassignment under section 602.6108.

4. Full-time associate probate judges shall qualify for office as provided in chapter 63 for district judges.

Sec. 15. **FULL-TIME ASSOCIATE JUVENILE AND FULL-TIME ASSOCIATE PROBATE JUDGES AS OF JULY 1, 1999 — EXCEPTION — RETENTION.** Associate juvenile judges and associate probate judges serving full-time as of July 1, 1999, shall, notwithstanding the provisions of sections 46.16, 602.7103B, 602.7103C, 633.20B, and 633.20C to the contrary, remain as full-time associate judges and shall stand for retention in office within the judicial election districts of their residences at the judicial election in 2000 and every four years thereafter, under sections 46.17 through 46.24.

Approved April 29, 1999

CHAPTER 94

MEDICAID ELIGIBILITY — PERSONS WITH DISABILITIES

S.F. 211

AN ACT relating to eligibility of certain persons with disabilities under the optional services coverage category of medical assistance.

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

Section 1. Section 249A.3, subsection 2, Code 1999, is amended by adding the following new lettered paragraph before paragraph a and renumbering the subsequent paragraphs:

NEW PARAGRAPH. a. As allowed under 42 U.S.C. § 1396a(a)(10)(A)(ii)(XIII), individuals with disabilities, who are less than sixty-five years of age, who are members of families whose income is less than two hundred fifty percent of the most recently revised official poverty line published by the federal office of management and budget for the family, who have earned income and who are eligible for medical assistance or additional medical assistance under this section if earnings are disregarded. As allowed by 42 U.S.C. § 1396a(r)(2), unearned income shall also be disregarded in determining whether an individual is eligible for assistance under this paragraph. For the purposes of determining the amount of an individual's resources under this paragraph and as allowed by 42 U.S.C.

§ 1396a(r)(2), a maximum of ten thousand dollars of available resources shall be disregarded and any additional resources held in a retirement account, in a medical savings account, or in any other account approved under rules adopted by the department shall also be disregarded. Individuals eligible for assistance under this paragraph, whose individual income exceeds one hundred fifty percent of the official poverty line published by the federal office of management and budget for an individual, shall pay a premium. The amount of the premium shall be based on a sliding fee schedule adopted by rule of the department and shall be based on a percentage of the individual's income. The maximum premium payable by an individual whose income exceeds one hundred fifty percent of the official poverty line shall be commensurate with premiums charged for private group health insurance in this state. This paragraph shall be implemented no later than March 1, 2000.

Approved April 30, 1999

CHAPTER 95

INTERNAL REVENUE CODE REFERENCES AND INCOME TAX PROVISIONS

S.F. 230

AN ACT updating the Iowa Code references to the Internal Revenue Code, extending the loss carryback period for farm net operating losses, providing certain tax credits to estates and trusts, providing a franchise tax credit to certain taxpayers, and providing an effective date and a retroactive applicability date.

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

Section 1. Section 15.335, unnumbered paragraph 1, Code 1999, is amended to read as follows:

An eligible business may claim a corporate tax credit for increasing research activities in this state during the period the eligible business is participating in the program. The credit equals six and one-half percent of the state's apportioned share of the qualifying expenditures for increasing research activities. The state's apportioned share of the qualifying expenditures for increasing research activities is a percent equal to the ratio of qualified research expenditures in this state to total qualified research expenditures. The credit allowed in this section is in addition to the credit authorized in section 422.33, subsection 5. If the eligible business is a partnership, subchapter S corporation, limited liability company, or estate or trust electing to have the income taxed directly to the individual, an individual may claim the tax credit allowed. The amount claimed by the individual shall be based upon the pro rata share of the individual's earnings of the partnership, subchapter S corporation, limited liability company, or estate or trust. For purposes of this section, "qualifying expenditures for increasing research activities" means the qualifying expenditures as defined for the federal credit for increasing research activities which would be allowable under section 41 of the Internal Revenue Code in effect on January 1, ~~1998~~ 1999.

Sec. 2. Section 15A.9, subsection 8, unnumbered paragraph 2, Code 1999, is amended to read as follows:

For the purposes of this section, "qualifying expenditures for increasing research activities" means the qualifying expenditures as defined for the federal credit for increasing research activities which would be allowable under section 41 of the Internal Revenue Code in