

accounts, savings incentive matched plans for employees, salary reduction simplified employee pension plans (also known as SARSEPs), and similar plans for retirement investments authorized in the future under federal law, the exemption for contributions shall not exceed, for each tax year of contributions, the actual amount of the contribution or two thousand dollars, whichever is less. The exemption for accumulated earnings and market increases in value of plans under this subparagraph shall be limited to an amount determined by multiplying all the accumulated earnings and market increases in value by a fraction, the numerator of which is the total amount of exempt contributions as determined by this subparagraph, and the denominator of which is the total of exempt and nonexempt contributions to the plan.

For purposes of this paragraph "f", "market increases in value" shall include, but shall not be limited to, dividends, stock splits, interest, and appreciation. "Contributions" means contributions by the debtor and by the debtor's employer.

Sec. 3. **EFFECTIVE DATE AND APPLICABILITY.** This Act, being deemed of immediate importance, takes effect upon enactment, and shall apply to all claims of exemption under this section\* made on or after the day of enactment.

Approved May 17, 1999

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## CHAPTER 132

### QUALITY CARE AWARD FOR HEALTH CARE FACILITIES

H.F. 708

**AN ACT** establishing a governor's award for quality care in health care facilities.

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

Section 1. **NEW SECTION.** 135C.20B GOVERNOR'S AWARD — QUALITY CARE.

1. A governor's award for quality care is established, to be awarded annually by the governor to a health care facility in the state which demonstrates provision of the highest quality care to residents.

2. The department shall adopt rules establishing the criteria to determine quality care. In developing the criteria, the department shall consult with the members of Iowa partners for resident care and shall also consider all of the following:

a. The report cards completed pursuant to section 135C.20A.

b. Any unique services provided by a facility to its residents to improve the quality of care in the facility.

c. Any information submitted by care review committee members or residents with regard to the quality of care of the facility.

d. Whether the facility accepts residents for whom costs of care are paid under chapter 249A.

Approved May 17, 1999

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\* The word "Act" probably intended