

CHAPTER 1089**HEALTH AND MEDICAL INSURANCE FOR RETIREES — CITY EMPLOYEES***H.F. 2315*

AN ACT concerning the payment of health and medical insurance coverage costs by cities to retired employees.

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

Section 1. NEW SECTION. 364.25 RETIREE HEALTH CARE.

A city may provide health or medical insurance coverage or supplemental health or medical insurance coverage to retired employees of the city. A city providing health or medical insurance coverage pursuant to this section may establish such requirements or restrictions concerning the coverage provided as the city may adopt. If coverage is provided, the cost of the health or medical insurance coverage may be paid from moneys held in a trust and agency fund established pursuant to section 384.6, or out of an appropriation from the city general fund for this purpose.

Approved April 13, 2000

CHAPTER 1090**COUNTY MENTAL HEALTH, MENTAL RETARDATION,
AND DEVELOPMENTAL DISABILITIES SERVICES FUNDING***H.F. 2327*

AN ACT relating to county levy and expenditure authority involving the risk pool and county mental health, mental retardation, and developmental disabilities services fund by authorizing appropriations from the fund for capital assets used exclusively for purposes of the services fund, authorizing associated county general fund levies and expenditures, and including transition, effective, and applicability dates, and other related provisions.

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

Section 1. Section 331.424A, Code 1999, is amended by adding the following new subsection:

NEW SUBSECTION. 6. a. For the purposes of this subsection and section 331.438, "capital asset" means any real or tangible personal property with a value of more than ten thousand dollars and an estimated usable life of more than three years. Capital asset does not include any modification made to the home or vehicle of a consumer of services paid from the services fund.

b. If a capital asset is to be used exclusively for the provision of services payable from the services fund or for the administration of the services fund, an appropriation may be made from the services fund for the purchase, lease-purchase, installment acquisition arrangement, or other arrangement for acquisition or improvement of the capital asset.

c. If a capital asset is owned by the county or the acquisition cost is charged to the county's general fund and the capital asset is used in part for a purpose payable from the county's services fund, the county's services fund shall annually reimburse the county's general fund for the use of the capital asset. For capital assets acquired on or after July 1, 2000, and for subsequent improvements of those capital assets, the reimbursement amount shall be in accordance with comparable federally approved depreciation schedules. For capital assets