

Sec. 16. EMERGENCY RULES. The department of public health may adopt emergency rules under section 17A.4, subsection 2, and section 17A.5, subsection 2, paragraph "b", to implement this Act, and the rules shall become effective immediately upon filing, unless the effective date is delayed by the administrative rules review committee, notwithstanding section 17A.4, subsection 5, and section 17A.8, subsection 9, or a later effective date is specified in the rules. Any rules adopted in accordance with this section shall not take effect before the rules are reviewed by the administrative rules review committee. Any rules adopted in accordance with the provisions of this section shall also be published as notice of intended action as provided in section 17A.4.

Sec. 17. EFFECTIVE DATE. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved May 15, 2000

CHAPTER 1193

INSURANCE COVERAGE OF ANESTHESIA AND HOSPITAL CHARGES FOR DENTAL CARE

H.F. 754

AN ACT relating to individual and group accident and sickness insurance, nonprofit health service plans, and health maintenance organizations, by mandating coverage for anesthesia and certain hospital charges associated with the provision of dental care services.

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

Section 1. NEW SECTION. 514C.19 MANDATED COVERAGE FOR DENTAL CARE — ANESTHESIA AND CERTAIN HOSPITAL CHARGES.

1. Notwithstanding section 514C.6, and subject to the terms and conditions of the policy or contract, a policy or contract providing for third-party payment or prepayment of health or medical expenses shall provide coverage for the administration of general anesthesia and hospital or ambulatory surgical center charges related to the provision of dental care services provided to any of the following covered individuals:

a. A child under five years of age upon a determination by a licensed dentist and the child's treating physician licensed pursuant to chapter 148, 150, or 150A, that such child requires necessary dental treatment in a hospital or ambulatory surgical center due to a dental condition or a developmental disability for which patient management in the dental office has proved to be ineffective.

b. Any individual upon a determination by a licensed dentist and the individual's treating physician licensed pursuant to chapter 148, 150, or 150A, that such individual has one or more medical conditions that would create significant or undue medical risk for the individual in the course of delivery of any necessary dental treatment or surgery if not rendered in a hospital or ambulatory surgical center.

2. Prior authorization of hospitalization or ambulatory surgical center for dental care procedures may be required in the same manner that prior authorization is required for hospitalization for other coverages under the contract or policy.

3. This section applies to the following classes of third-party payment provider contracts or policies delivered, issued for delivery, continued, or renewed in this state on or after July 1, 2000:

a. Individual or group accident and sickness insurance providing coverage on an expense-incurred basis.

b. An individual or group hospital or medical service contract issued pursuant to chapter 509, 514, or 514A.

c. An individual or group health maintenance organization contract regulated under chapter 514B.

d. Any other entity engaged in the business of insurance, risk transfer, or risk retention, which is subject to the jurisdiction of the commissioner.

e. A plan established pursuant to chapter 509A for public employees.

f. An organized delivery system licensed by the director of public health.

4. This section shall not apply to accident only, specified disease, short-term hospital or medical, hospital confinement indemnity, credit, dental, vision, Medicare supplement, long-term care, basic hospital and medical-surgical expense coverage as defined by the commissioner, disability income insurance coverage, coverage issued as a supplement to liability insurance, workers' compensation or similar insurance, or automobile medical payment insurance.

Approved May 16, 2000

CHAPTER 1194

INCOME AND PROPERTY TAXES — CREDITS, DEDUCTIONS, AND EXEMPTIONS

H.F. 2560

† AN ACT providing an individual and corporate income tax credit for the rehabilitation of certain eligible commercial and residential property and barns, an alternative method for computing the individual and corporate income tax credit for increasing research and development, an assistive device tax credit under the individual and corporate taxes for assisting persons with a disability in the workplace, and an increase in the deduction for pension and retirement income for income tax purposes, and a property tax exemption for increasing the value of certain barns as a result of the rehabilitation of the barns, and a property tax exemption for increasing the value of one-room schoolhouses as a result of the rehabilitation of the one-room schoolhouses, and including applicability dates.

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

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

15.335 RESEARCH ACTIVITIES CREDIT.

1. 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.

a. The credit equals ~~six and one-half percent of the state's apportioned share of the qualifying expenditures for increasing research activities; the sum of the following:~~

(1) Six and one-half percent of the excess of qualified research expenses during the tax year over the base amount for the tax year based upon the state's apportioned share of the qualifying expenditures for increasing research activities.

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