

Sec. 11. Section 533.24, Code 2001, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. The moneys and credits tax imposed under this section shall be reduced by an investment tax credit authorized pursuant to section 15E.43.

Sec. 12. **MONEYS AND CREDITS TAX.** Section 25B.7 shall not apply to the tax credit authorized pursuant to section 15E.43 and allowed against the moneys and credits tax.

Sec. 13. **EFFECTIVE AND RETROACTIVE APPLICABILITY DATE PROVISIONS.** This Act, being deemed of immediate importance, takes effect upon enactment and applies retroactively to January 1, 2002, for tax years beginning on or after that date.

Sec. 14. 2002 Iowa Acts, House File 2078,<sup>5</sup> is amended by adding the following new section:  
**SEC. 12. EFFECTIVE DATE.** Sections 1 through 9 of this Act, being deemed of immediate importance, take effect upon the enactment of the Act creating a tax credit for investments in qualifying businesses and community-based seed capital funds as enacted by the Seventy-ninth General Assembly, 2002 Regular Session.

Approved February 28, 2002

---

## CHAPTER 1007

### IOWA ENGLISH LANGUAGE REAFFIRMATION ACT

S.F. 165

**AN ACT** enacting the Iowa English language reaffirmation Act of 2001.

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

Section 1. NEW SECTION. 1.18 IOWA ENGLISH LANGUAGE REAFFIRMATION.

1. The general assembly of the state of Iowa finds and declares the following:
  - a. The state of Iowa is comprised of individuals from different ethnic, cultural, and linguistic backgrounds. The state of Iowa encourages the assimilation of Iowans into Iowa's rich culture.
  - b. Throughout the history of Iowa and of the United States, the common thread binding individuals of differing backgrounds together has been the English language.
  - c. Among the powers reserved to each state is the power to establish the English language as the official language of the state, and otherwise to promote the English language within the state, subject to the prohibitions enumerated in the Constitution of the United States and in laws of the state.
2. In order to encourage every citizen of this state to become more proficient in the English language, thereby facilitating participation in the economic, political, and cultural activities of this state and of the United States, the English language is hereby declared to be the official language of the state of Iowa.
3. Except as otherwise provided for in subsections 4 and 5, the English language shall be the language of government in Iowa. All official documents, regulations, orders, transactions, proceedings, programs, meetings, publications, or actions taken or issued, which are conducted or regulated by, or on behalf of, or representing the state and all of its political subdivisions shall be in the English language.

For the purposes of this section, "official action" means any action taken by the government in Iowa or by an authorized officer or agent of the government in Iowa that does any of the following:

---

<sup>5</sup> Chapter 1005 herein

- a. Binds the government.
- b. Is required by law.
- c. Is otherwise subject to scrutiny by either the press or the public.
- 4. This section shall not apply to:
  - a. The teaching of languages.
  - b. Requirements under the federal Individuals with Disabilities Education Act.
  - c. Actions, documents, or policies necessary for trade, tourism, or commerce.
  - d. Actions or documents that protect the public health and safety.
  - e. Actions or documents that facilitate activities pertaining to compiling any census of populations.
  - f. Actions or documents that protect the rights of victims of crimes or criminal defendants.
  - g. Use of proper names, terms of art, or phrases from languages other than English.
  - h. Any language usage required by or necessary to secure the rights guaranteed by the Constitution and laws of the United States of America or the Constitution of the State of Iowa.
  - i. Any oral or written communications, examinations, or publications produced or utilized by a driver's license station, provided public safety is not jeopardized.
- 5. Nothing in this section shall be construed to do any of the following:
  - a. Prohibit an individual member of the general assembly or officer of state government, while performing official business, from communicating through any medium with another person in a language other than English, if that member or officer deems it necessary or desirable to do so.
  - b. Limit the preservation or use of Native American languages, as defined in the federal Native American Languages Act of 1992.
  - c. Disparage any language other than English or discourage any person from learning or using a language other than English.

Sec. 2. NEW SECTION. 4.14 GENERAL RULES OF CONSTRUCTION FOR ENGLISH LANGUAGE LAWS.

It is presumed that English language requirements in the public sector are consistent with the laws of Iowa and any ambiguity in the English language text of the laws of Iowa shall be resolved, in accordance with the ninth and tenth amendments of the Constitution of the United States, not to deny or disparage rights retained by the people, and to reserve powers to the states or to the people.

Sec. 3. CITATION. This Act may be cited as the "Iowa English Language Reaffirmation Act of 2001".

Approved March 1, 2002

---

## CHAPTER 1008

LEGISLATORS' PER DIEM — 2002 REGULAR SESSION

S.F. 2018

**AN ACT** relating to the number of days of payment for expenses of office for members of the general assembly for the 2002 Regular Session of the Seventy-ninth General Assembly and including effective date and retroactive applicability provisions.

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

Section 1. LEGISLATORS' PER DIEM FOR THE 2002 REGULAR SESSION. Notwith-