the state board of regents, determine the university share which is equal to the value of thirty percent of the tax liability of the approved business for purposes of making an appropriation pursuant to section 262B.12, to the university where the technology utilized by the approved business was developed. A university share shall not exceed two hundred twenty-five thousand dollars per year per technology utilized. For each technology utilized, the aggregate university share over a five-year period shall not exceed six hundred thousand dollars.

(2) The department shall maintain records for each university during each fiscal year regarding the university share each university is entitled to receive through the appropriation in section 262B.12. A university shall be entitled to receive the total university share for that particular university during the previous fiscal year.

d. For the fiscal year beginning July 1, 2004, not more than two million dollars worth of certificates shall be issued pursuant to paragraph "b". For the fiscal year beginning July 1, 2005, and every fiscal year thereafter, not more than ten million dollars worth of certificates shall be issued pursuant to paragraph "b".

Sec. 2.   Section 262B.11, subsection 5, paragraph b, Code Supplement 2003, is amended to read as follows:

b. For the university employee of an educational institution responsible for the development of the technology utilized by the approved business, the value of the tax credit certificate shall equal ten percent of the tax liability of the approved business. If more than one employee is responsible for the development of the technology, the value equal to ten percent of the tax liability of the approved business shall be divided equally and individual tax credit certificates shall be issued to each employee responsible for the development of the technology. Each year, the total value of a certificate or certificates issued for a utilized technology shall not exceed seventy-five thousand dollars. For each technology utilized, the total aggregate value of certificates issued over a five-year period to the university employee of an educational institution responsible for the development of the technology shall not exceed two hundred thousand dollars.

Approved April 2, 2004

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CHAPTER 1034
AUTOMATED EXTERNAL DEFIBRILLATOR GRANT PROGRAM
H.F. 2464

AN ACT providing for the establishment and funding of an automated external defibrillator grant program, and providing an effective date.

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

Section 1. NEW SECTION. 135.26 AUTOMATED EXTERNAL DEFIBRILLATOR GRANT PROGRAM.

The department shall establish and implement an automated external defibrillator grant program which provides matching funds to local boards of health, community organizations, or cities for the program after standards and requirements for the utilization of automated external defibrillator equipment, and training on the use of such equipment, are developed at the local level. The objective of the program shall be to enhance the emergency response system

in rural areas of the state where access to health care providers is often limited by providing increased access to automated external defibrillator equipment by rural emergency and community personnel. A local board of health, community organization, or city may submit an application to the department for review. The department shall establish criteria for the review and approval of grant applications by rule, and may accept gifts, grants, bequests, and other private contributions, as well as state or federal funds, for purposes of the program. The amount of a grant shall not exceed fifty percent of the cost of the automated external defibrillator equipment to be distributed to the applicant and the training program to be administered by the applicant at the local level. Each application shall include information demonstrating that the applicant will provide matching funds of fifty percent of the cost of the program. Grant recipients shall submit an annual report to the department indicating automated external defibrillator equipment usage levels, patient outcomes, and number of individuals trained.

   Sec. 2.   CONTINGENT EFFECTIVE DATE. This Act shall become effective upon receipt by the Iowa department of public health of federal or state funding for the establishment of an automated external defibrillator grant program. The department shall notify the Code editor when such funds are received.

Approved April 2, 2004

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CHAPTER 1035

STATE GOVERNMENT EMPLOYMENT — SICK LEAVE AND VACATION INCENTIVE PROGRAM — EMPLOYEE SUPERVISION

H.F. 2497

AN ACT providing for a sick leave and vacation incentive program for state employees and providing an effective date.

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

   Section 1.   2004 SICK LEAVE AND VACATION INCENTIVE PROGRAM.
   1. As used in this section, unless the context provides otherwise:
   a. "Credited service" means service under the Iowa public employees' retirement system, as service is defined in section 97B.1A, and membership service under the public safety peace officers' retirement, accident, and disability system, as defined in section 97A.1.
   b. "Eligible employee" means an employee for which, but for participation in the program, the sum of the number of years of credited service and the employee's age in years as of December 31, 2004, equals or exceeds seventy-five.
   c. "Employee" means an employee of the executive branch of this state, including an employee of a judicial district department of correctional services if the district elects to participate in the program, an employee of the state board of regents if the board elects to participate in the program, and an employee of the department of justice. However, "employee" does not mean an elected official.
   d. "Participant" means a person who timely submits an election to participate, and does participate, in the sick leave and vacation incentive program established under this section.
   e. "Program" means the sick leave and vacation incentive program established under this section.