

also file a reimbursement claim on behalf of the municipality. This section does not apply to prisoners who are paying for their room and board by court order pursuant to sections 356.26 through 356.35.

Sec. 2. Section 356.7, subsection 2, Code 2005, is amended by adding the following new paragraph:

NEW PARAGRAPH. gg. The amount of medical aid the person owes.

Approved May 31, 2006

CHAPTER 1151

ECONOMIC DEVELOPMENT — ENDOW IOWA TAX CREDIT AND COUNTY ENDOWMENT FUND CHANGES

H.F. 2791

AN ACT concerning community foundations and economic development relating to the endow Iowa tax credit, the allocation of gambling tax revenues, the distribution of county endowment moneys, making an appropriation, and providing an effective date.

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

Section 1. Section 15E.305, subsection 2, unnumbered paragraph 1, Code Supplement 2005, is amended to read as follows:

The aggregate amount of tax credits authorized pursuant to this section shall not exceed a total of two million dollars plus such additional credit amount as provided by this section annually. The maximum amount of tax credits granted to a taxpayer shall not exceed five percent of the aggregate amount of tax credits authorized.

Sec. 2. Section 15E.305, subsection 2, Code Supplement 2005, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. For purposes of this subsection, the additional credit amount shall be an amount for each applicable calendar year determined by the department of revenue equal to the amount of money credited as provided by section 99F.11, subsection 3, paragraph “e”, subparagraph (3), for the prior fiscal year.

Sec. 3. Section 15E.305, subsection 4, Code Supplement 2005, is amended by striking the subsection.

Sec. 4. Section 15E.311, subsection 3, paragraph a, Code Supplement 2005, is amended to read as follows:

a. At the end of each fiscal year, moneys in the fund shall be transferred into separate accounts within the fund and designated for use by each county in which no licensee authorized to conduct gambling games under chapter 99F was located during that fiscal year. Moneys transferred to county accounts shall be divided equally among the counties. Moneys transferred into an account for a county shall be transferred by the department to an eligible county recipient for that county. Of the moneys transferred, an eligible county recipient shall distribute seventy-five percent of the moneys as grants to charitable organizations for charitable pur-

poses in that county and shall retain twenty-five percent of the moneys for use in establishing a permanent endowment fund for the benefit of charitable organizations for charitable purposes. Of the amounts distributed, eligible county recipients shall give special consideration to grants for projects that include significant vertical infrastructure components designed to enhance quality of life aspects within local communities. In addition, as a condition of receiving a grant, the governing body of a charitable organization receiving a grant shall approve all expenditures of grant moneys and shall allow a state audit of expenditures of all grant moneys.

Sec. 5. Section 15E.311, subsection 6, Code Supplement 2005, is amended to read as follows:

6. Three percent of the moneys deposited in the county endowment fund shall be used by the lead philanthropic organization identified by the department pursuant to section 15E.304 for purposes of administering and marketing the county endowment fund. Of the amounts available to be used by the lead philanthropic organization pursuant to this subsection, seventy thousand dollars is appropriated to the department of economic development each fiscal year for administrative costs related to the endow Iowa program.

Sec. 6. Section 99F.11, subsection 3, paragraphs d and e, Code 2005, are amended to read as follows:

d. One-half Eight-tenths of one percent of the adjusted gross receipts tax shall be deposited in the county endowment fund created in section 15E.311.

e. Two-tenths of one percent of the adjusted gross receipts tax shall be allocated each fiscal year as follows:

(1) Five hundred twenty thousand dollars is appropriated each fiscal year to the department of cultural affairs with one-half of the moneys allocated for operational support grants and the remaining one-half allocated for the community cultural grants program established under section 303.3.

(2) One-half of the moneys remaining after the appropriation in subparagraph (1) is appropriated to the community development division of the department of economic development for the purposes of regional tourism marketing. However, none of the moneys appropriated under this subparagraph shall be used for administrative purposes.

(3) One-half of the moneys remaining after the appropriation in subparagraph (1) shall be credited to the general fund of the state for the purpose of funding the endow Iowa tax credit provided in section 15E.305.

f. The remaining amount of the adjusted gross receipts tax shall be credited to the general fund of the state.

Sec. 7. 2003 Iowa Acts, 1st Extraordinary Session, chapter 2, section 93, is amended to read as follows:

SEC. 93. The divisions of this Act designated economic development appropriations, workforce-related issues, loan and credit guarantee fund, university-based research utilization program appropriation, ~~endow Iowa tax credit~~, and rehabilitation project tax credits are repealed effective June 30, 2010.

Sec. 8. EFFECTIVE DATE. This Act takes effect July 1, 2007.

Approved May 31, 2006