

twenty-four thousand dollars as applicable or the person claiming the dependent and the person's spouse have combined net income exceeding thirty-two thousand dollars or twenty-four thousand dollars as applicable.

In addition, if the married persons', filing jointly or filing separately on a combined return, ~~un~~married head of household's, or surviving spouse's net income exceeds thirty-two thousand dollars, the regular tax imposed under this division shall be the lesser of the maximum state individual income tax rate times the portion of the net income in excess of thirty-two thousand dollars or the regular tax liability computed without regard to this sentence. Taxpayers electing to file separately shall compute the alternate tax described in this paragraph using the total net income of the husband and wife. The alternate tax described in this paragraph does not apply if one spouse elects to carry back or carry forward the loss as provided in section 422.9, subsection 3.

This subsection applies even though one spouse has not attained the age of sixty-five, if the other spouse is at least sixty-five at the end of the tax year.

Sec. 113. Section 13B.8A, Code 2007, is repealed.

Sec. 114. Sections 15E.131 through 15E.149, Code 2007, are repealed.

Sec. 115. Sections 260F.10, 260G.10, and 446.38, Code 2007, are repealed.

Sec. 116. EFFECTIVE DATE. The section of this Act amending 2006 Iowa Acts, chapter 1112, section 2, takes effect January 1, 2009.

Approved May 9, 2007

CHAPTER 127

CITY CIVIL SERVICE COMMISSIONERS — NUMBER

S.F. 336

AN ACT allowing certain cities to appoint additional civil service commissioners.

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

Section 1. Section 400.1, Code 2007, is amended to read as follows:

400.1 APPOINTMENT OF COMMISSION.

In cities having a population of eight thousand or over and having a paid fire department or a paid police department, the mayor, one year after a regular city election, with the approval of the council, shall appoint three civil service commissioners who shall hold office, one until the first Monday in April of the second year, one until the first Monday in April of the third year, and one until the first Monday in April of the fourth year after such appointment, whose successors shall be appointed for a term of four years. In cities having a population of more than ~~one hundred~~ seventy thousand, the city council may establish, by ordinance, the number of civil service commissioners at not less than three.

For the purpose of determining the population of a city under this chapter, the federal census conducted in 1980 shall be used.

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