

CHAPTER 1027

STATE INCOME TAXES — FEDERAL TAX REBATES

H.F. 2417

AN ACT exempting certain federal tax rebates under the state individual income tax and including a retroactive applicability date provision.

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

Section 1. Section 422.9, Code 2007, is amended by adding the following new subsection:
NEW SUBSECTION. 8. In determining the amount of deduction for federal income tax under subsection 1 or subsection 2, paragraph “b”, for tax years beginning in the 2008 calendar year, the amount of the deduction for the tax year shall not be adjusted by the amount received during the tax year of the income tax rebate provided pursuant to the federal Recovery Rebates and Economic Stimulus for the American People Act of 2008, Pub. L. No. 110-185, and the amount of such income tax rebate shall not be subject to taxation under this division.

Sec. 2. **VETERAN’S ELIGIBILITY.** Notwithstanding any provision of or administrative rule adopted pursuant to chapter 35D, income tax rebates provided pursuant to the federal Recovery Rebates and Economic Stimulus for the American People Act of 2008, Pub. L. No. 110-185, shall not be considered for purposes of determining eligibility for admission to the Iowa veterans home and shall not be considered for determining whether a resident of the Iowa veterans home should contribute to the resident’s own support.

Sec. 3. **RETROACTIVE APPLICABILITY DATE.** This Act applies retroactively to January 1, 2008, for tax years beginning on or after that date and before January 1, 2009.

Approved March 26, 2008

CHAPTER 1028

CIVIL RIGHTS COMPLAINTS — LIMITATIONS PERIOD

S.F. 2292

AN ACT expanding the time period during which a complaint may be filed with the Iowa civil rights commission.

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

Section 1. Section 216.15, subsection 12, Code Supplement 2007, is amended to read as follows:

12. Except as provided in section 614.8, a claim under this chapter shall not be maintained unless a complaint is filed with the commission within ~~one~~ three hundred ~~eighty~~ days after the alleged discriminatory or unfair practice occurred.

Approved March 27, 2008