

indigent, the appointed attorney shall be paid reasonable attorney fees as determined by the state public defender.

DIVISION IV  
EFFECTIVE DATES

Sec. 250. EFFECTIVE DATES.

1. The section of this Act that amends section 294A.9, subsection 9, Code 2009, being deemed of immediate importance, takes effect upon enactment.

2. The section of this Act that amends 2008 Iowa Acts, chapter 1191, section 109, being deemed of immediate importance, takes effect upon enactment and applies retroactively to July 1, 2008.

Approved May 22, 2009

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**CHAPTER 134**  
ENERGY EFFICIENCY PROJECTS  
*S.F. 452*

**AN ACT** directing the office of energy independence to establish a community grant program for energy efficiency projects, and allocating appropriated amounts for purposes of funding the program.

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

Section 1. Section 469.10, Code 2009, is amended by adding the following new subsection:  
**NEW SUBSECTION.** 4A. Of the moneys appropriated to the office and deposited in the fund, notwithstanding section 469.9, subsection 4, the board shall utilize four percent of the amount appropriated for each fiscal year for purposes of awarding grants for energy efficiency projects pursuant to the community grant program established in section 469.11. Of the moneys allocated pursuant to this section for each fiscal year, the office may utilize up to fifty thousand dollars for administrative costs. Moneys allocated to the program which remain unawarded or unencumbered at the close of the fiscal year shall revert to the fund.

Sec. 2. **NEW SECTION.** 469.11 ENERGY EFFICIENCY PROJECTS — COMMUNITY GRANT PROGRAM.

1. The office shall establish a community grant program with the objective of assisting communities and organizations to implement projects intended to reduce energy consumption and make communities in this state more sustainable and energy efficient.

2. a. Eligible applicants for the program shall include cities, counties, nonprofit organizations, organizations involved with energy efficiency or conservation efforts, and environmental organizations or groups.

b. Eligibility and approval criteria shall be established by the office by rule, and shall incorporate the criteria established in section 473.41, subsection 1, paragraphs “a” through “d”, with regard to the energy city designation program.

c. Projects shall encourage partnerships between public and private sector groups, and develop collaboration and community involvement in energy efficiency efforts. Eligible projects may include but are not limited to the following:

- (1) Projects promoting the installation of renewable energy systems by homeowners or small businesses.
  - (2) Projects for the development of community energy saving plans.
  - (3) Programs that publicize energy savings opportunities in the community.
  - (4) Kindergarten through grade twelve education programs that focus on increasing community energy efficiency efforts.
  - (5) Projects for the creation of community or regional energy efficiency alliances.
  - (6) Projects for the development of a low-cost energy efficiency public awareness campaign, highlighting strategies and success stories.
- d. To qualify for a grant pursuant to the program, an applicant must document the ability to provide matching funds of at least fifty percent of the total cost of the project, either in cash or in kind.
3. The office shall establish an application and approval process that shall result in the awarding of an approved grant within a three-month period following receipt by the office of an application. Grants awarded pursuant to the program shall range from between one thousand dollars and fifty thousand dollars each.
  4. The office shall prepare an annual report summarizing the operation of the program, and shall submit the report by January 1 each year to the Iowa power fund board.

Approved May 22, 2009

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## CHAPTER 135

### TAX CREDIT LIMITS — NET OPERATING LOSS CARRYBACK ELIMINATION

S.F. 483

**AN ACT** relating to state taxes by limiting tax credits available under certain economic development programs and agricultural assets transfer agreements, eliminating the carryback of net operating losses, and including retroactive applicability date and other applicability date provisions.

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

#### DIVISION I TAX CREDIT LIMITS

Section 1. NEW SECTION. 15.119 AGGREGATE TAX CREDIT LIMIT FOR CERTAIN ECONOMIC DEVELOPMENT PROGRAMS.

1. Notwithstanding any provision to the contrary in sections 15.327 through 15.336, 15.393, section 15A.9, subsection 8, sections 15E.191 through 15E.197, and 422.11E, and section 422.33, subsection 9, the department shall not authorize an amount of tax credits for purposes specified in subsection 2 in excess of one hundred eighty-five million dollars for any fiscal year. However, the department may authorize an amount of tax credits in one fiscal year in excess of one hundred eighty-five million, and such excess amount shall be counted against the total amount of tax credits that may be authorized in the next fiscal year.

2. The department, with the approval of the board, shall adopt by rule a procedure for allocating the aggregate tax credit limit established in this section among the following programs administered by the department: