

FEB 15 2006
WAYS AND MEANS

HOUSE FILE 2412
BY ANDERSON

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to the definition of resident for purposes of the
2 state individual income tax and including a retroactive
3 applicability date provision.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 2412

1 Section 1. Section 422.4, subsection 15, Code 2005, is
2 amended to read as follows:

3 15. The word "resident" applies only to individuals and
4 includes, for the purpose of determining liability to the tax
5 imposed by this division upon or with reference to the income
6 of any tax year, any individual domiciled in the state, and
7 any other individual who maintains a permanent place of abode
8 within the state. "Resident" does not include an individual
9 who has established residency in another state and is
10 domiciled in this state only for the period during which the
11 individual is providing charitable services.

12 Sec. 2. RETROACTIVE APPLICABILITY DATE. This Act applies
13 retroactively to January 1, 2006, for tax years beginning on
14 or after that date.

15 EXPLANATION

16 This bill provides that an individual who is a resident of
17 another state may be domiciled in Iowa solely for providing
18 charitable services without affecting the individual's
19 nonresident status for purposes of the state individual income
20 tax.

21 The bill applies retroactively to January 1, 2006, for tax
22 years beginning on or after that date.

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