

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

H8100	2
H8101	3
H8102	4
H8103	10
H8104	11
H8105	13
H8106	14
H8107	15
H8108	17
H8109	18
H8110	19
H8111	20
H8112	23
H8113	24
H8114	25
H8115	26
H8116	29
H8117	30
H8118	45
H8119	48
H8120	49
H8121	50
H8122	51
H8123	52
H8124	53
H8125	54
H8126	55
H8127	56
H8128	57
H8129	58
H8130	59
H8131	60
S5040	61
S5041	63
SF2384	67
SF2385	75

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

House File 2377

H-8100

1 Amend the amendment, H-8099, to House File 2377 as follows:
2 1. Page 1, by striking lines 6 through 8 and inserting:
3 <The board of medicine, board of nursing, and board
4 of dentistry shall establish rules requiring a person
5 licensed pursuant to section 148.3 or 152.6, or chapter 153,
6 respectively, to receive continuing education credits regarding
7 the>

HEATON of Henry

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

House Joint Resolution 2009

H-8101

1 Amend House Joint Resolution 2009 as follows:

2 1. Page 1, line 4, by striking <section> and inserting
3 <sections>

4 2. Page 1, after line 9 by inserting:

5 <Right to health care. SEC. 1B. It is the obligation
6 of the state to ensure that every resident has access to
7 cost-effective, medically appropriate, and affordable health
8 care as a fundamental right.>

9 3. Title page, by striking lines 1 through 3 and inserting
10 <A Joint Resolution proposing amendments to the Constitution of
11 the State of Iowa relating to establishing certain rights.>

MASCHER of Johnson

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

House File 2456

H-8102

1 Amend House File 2456 as follows:

2 1. Page 1, line 33, by striking <shall> and inserting <may>

3 2. Page 2, after line 18 by inserting:

4 <Sec. _____. Section 229.1, subsection 20, Code 2018, is
5 amended by adding the following new paragraph:

6 NEW PARAGRAPH. *d.* Has a history of lack of compliance with
7 treatment and any of the following apply:

8 (1) Lack of compliance has been a significant factor in the
9 need for emergency hospitalization.

10 (2) Lack of compliance has resulted in one or more acts of
11 serious physical injury to the person's self or others or an
12 attempt to physically injure the person's self or others.>

13 3. Page 3, after line 13 by inserting:

14 <Sec. _____. Section 229.13, subsection 7, paragraph a,
15 subparagraphs (2) and (3), Code 2018, are amended to read as
16 follows:

17 (2) Once in protective custody, the respondent shall be
18 given the choice of being treated by the appropriate medication
19 which may include the use of oral medicine or injectable
20 antipsychotic medicine by a mental health professional acting
21 within the scope of the mental health professional's practice
22 at an outpatient psychiatric clinic, hospital, or other
23 suitable facility or being placed for treatment under the
24 care of a hospital or other suitable facility for inpatient
25 treatment.

26 (3) If the respondent chooses to be treated by the
27 appropriate medication which may include the use of oral
28 medicine or injectable antipsychotic medicine but the mental
29 health professional acting within the scope of the mental
30 health professional's practice at the outpatient psychiatric
31 clinic, hospital, or other suitable facility determines that
32 the respondent's behavior continues to be likely to result in
33 physical injury to the respondent's self or others if allowed
34 to continue, the mental health professional acting within
35 the scope of the mental health professional's practice shall

HF2456.3690 (2) 87

-1-

hb/rh

1/6

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

1 comply with the provisions of subparagraph (1) and, following
2 notice and hearing held in accordance with the procedures in
3 section 229.12, the court may order the respondent treated
4 on an inpatient basis requiring full-time custody, care, and
5 treatment in a hospital until such time as the chief medical
6 officer reports that the respondent does not require further
7 treatment for serious mental impairment or has indicated the
8 respondent is willing to submit to treatment on another basis
9 as ordered by the court.>

10 4. Page 6, by striking lines 20 and 21 and inserting:

11 <b. The rules relating to the availability of intensive
12 mental health services specified in subsection 5 shall specify
13 that the minimum amount of services provided statewide shall
14 be as follows:>

15 5. Page 6, line 25, by striking <statewide>

16 6. Page 7, line 28, by striking <To the extent> and
17 inserting <Provided that>

18 7. By striking page 11, line 14, through page 16, line 34,
19 and inserting:

20 <Sec. _____. PROGRAM IMPLEMENTATION — ADOPTION OF
21 ADMINISTRATIVE RULES.

22 1. The department of human services shall submit a notice
23 of intended action to the administrative rules coordinator and
24 the Iowa administrative code editor pursuant to section 17A.4,
25 subsection 1, paragraph "a", not later than August 15, 2018,
26 for the adoption of rules to implement the standards of core
27 services specified in this Act.

28 2. The provisions of this Act and rules adopted in
29 accordance with this Act shall minimize any delay or disruption
30 of services or plans for the implementation of such services in
31 effect on July 1, 2018.

32 3. The rules adopted by the department relating to access
33 centers shall provide for all of the following:

34 a. The access centers shall meet all of the following
35 criteria:

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

1 (1) An access center shall serve individuals with a
2 serious mental health or substance use disorder need who are
3 otherwise medically stable, who are not in need of an inpatient
4 psychiatric level of care, and who do not have alternative,
5 safe, effective services immediately available.

6 (2) Access center services shall be provided on a no reject,
7 no eject basis.

8 (3) An access center shall accept and serve individuals who
9 are court-ordered to participate in mental health or substance
10 use disorder treatment.

11 (4) Access center providers shall be accredited under 441
12 IAC 24 to provide crisis stabilization residential services and
13 shall be licensed to provide subacute mental health services
14 as defined in section 135G.1.

15 (5) An access center shall be licensed as a substance abuse
16 treatment program pursuant to chapter 125 or have a cooperative
17 agreement with and immediate access to licensed substance abuse
18 treatment services or medical care that incorporates withdrawal
19 management.

20 (6) An access center shall provide or arrange for the
21 provision of necessary physical health services.

22 (7) An access center shall provide navigation and warm
23 handoffs to the next service provider as well as linkages to
24 needed services including housing, employment, and shelter
25 services.

26 b. The rules shall include access center designation
27 criteria and standards that allow and encourage multiple mental
28 health and disability services regions to strategically locate
29 and share access center services including bill-back provisions
30 to provide for reimbursement of a region when the resident of
31 another region utilizes an access center or other non-Medicaid
32 covered services located in that region.

33 4. The department shall establish uniform, statewide
34 standards for assertive community treatment based on national
35 accreditation standards, including allowances for nationally

HF2456.3690 (2) 87

-3-

hb/rh

3/6

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

1 recognized small team standards. The statewide standards
2 shall require that assertive teams meet fidelity to nationally
3 recognized practice standards as determined by an independent
4 review of each team that includes peer review. The department
5 shall ensure that Medicaid managed care organization
6 utilization management requirements do not exceed the standards
7 developed by the department.

8 5. The rules relating to intensive residential service
9 homes shall provide for all of the following:

10 a. That an intensive residential service home be enrolled
11 with the Iowa Medicaid enterprise as a section 1915(i) home and
12 community-based services habilitation waiver or intellectual
13 disability waiver-supported community living provider.

14 b. That an intensive residential service home have adequate
15 staffing that includes appropriate specialty training including
16 applied behavior analysis as appropriate.

17 c. Coordination with the individual's clinical mental
18 health and physical health treatment.

19 d. Be licensed as a substance abuse treatment program
20 pursuant to chapter 125 or have a cooperative agreement
21 with and timely access to licensed substance abuse treatment
22 services for those with a demonstrated need.

23 e. Accept court-ordered commitments.

24 f. Have a no reject, no eject policy for an individual
25 referred to the home based on the severity of the individual's
26 mental health or co-occurring needs.

27 g. Be smaller in size, preferably providing services to
28 four or fewer individuals and no more than sixteen individuals,
29 and be located in a neighborhood setting to maximize community
30 integration and natural supports.

31 h. The department of human services shall provide guidance
32 for objective utilization review criteria.

33 6. The department of human services and the department of
34 public health shall provide a single statewide twenty-four-hour
35 crisis hotline that incorporates warmline services which may be

HF2456.3690 (2) 87

-4-

hb/rh

4/6

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

1 provided through expansion of the YourLifeIowa platform.>

2 8. Page 17, by striking lines 1 through 4 and inserting
3 <human services, in cooperation with the department of public
4 health, representative members of the judicial branch, the Iowa
5 hospital association, the Iowa medical society, the national
6 alliance on mental illness, the Iowa state sheriffs' and
7 deputies' association,>

8 9. Page 17, by striking line 13 and inserting <departments
9 of human services and inspections and appeals, representative
10 members of the Iowa hospital association, managed care
11 organizations, the national alliance on mental illness, the
12 mental health institutes, and other>

13 10. Page 17, after line 23 by inserting:

14 <Sec. _____. MENTAL HEALTH AND DISABILITY SERVICES FUNDING —
15 FISCAL VIABILITY REVIEW DURING 2018 LEGISLATIVE INTERIM. The
16 legislative council is requested to authorize a study committee
17 to analyze the viability of the mental health and disability
18 services funding including the methodology used to calculate
19 and determine the base expenditure amount, the county budgeted
20 amount, the regional per capita expenditure amount, the
21 statewide per capita expenditure target amount, and the cash
22 flow reduction amount. The study committee shall consist of
23 five members of the senate, three of whom shall be appointed
24 by the majority leader of the senate and two of whom shall
25 be appointed by the minority leader of the senate, and five
26 members of the house of representatives, three of whom shall
27 be appointed by the speaker of the house of representatives
28 and two of whom shall be appointed by the minority leader
29 of the house of representatives. The study committee shall
30 meet during the 2018 legislative interim to make appropriate
31 recommendations for consideration during the 2019 legislative
32 session in a report submitted to the general assembly by
33 January 15, 2019.

34 Sec. _____. DIRECTIVE TO DEPARTMENT OF HUMAN SERVICES —
35 PSYCHIATRIC BED TRACKING SYSTEM. The department of human

HF2456.3690 (2) 87

-5-

hb/rh

5/6

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

1 services shall amend its administrative rules pursuant to
2 chapter 17A to require subacute mental health care facilities
3 to participate in the psychiatric bed tracking system and
4 to report the number of beds available for children and
5 adults with a co-occurring mental illness and substance abuse
6 disorder.

7 Sec. _____. ASSERTIVE COMMUNITY TREATMENT — REIMBURSEMENT
8 RATES. The department of human services shall review the
9 reimbursement rates for assertive community treatment and
10 shall report recommendations for reimbursement rates to the
11 governor and the general assembly by December 15, 2018. The
12 recommendations shall address any potential sustainable
13 funding.>

14 11. By renumbering as necessary.

LUNDGREN of Dubuque

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

House File 2305

H-8103

- 1 Amend the amendment, H-8060, to House File 2305 as follows:
- 2 1. Page 1, by striking lines 3 through 6 and inserting:
- 3 <b. *"Health care services"* means the same as defined in
- 4 section 514J.102 and includes services for mental health
- 5 conditions, illnesses, injuries, or diseases.>
- 6 2. By renumbering as necessary.

VANDER LINDEN of Mahaska

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

House File 2377

H-8104

1 Amend the amendment, H-8091, to House File 2377 as follows:

2 1. Page 1, by inserting before line 2:

3 <____. Page 1, by striking lines 9 through 21 and inserting:

4 <2. a. The program shall collect from pharmacies dispensing
5 information for controlled substances identified pursuant to
6 section 124.554, subsection 1, paragraph "g", and from first
7 responders as defined in section 147A.1, subsection 7, with
8 the exception of emergency medical care providers as defined
9 in section 147A.1, subsection 4, administration information
10 for opioid antagonists. The department of public health
11 shall provide information for the administration of opioid
12 antagonists to the board as prescribed by rule for emergency
13 medical care providers as defined in section 147A.1, subsection
14 4. The board shall adopt rules requiring the following
15 information to be provided regarding the administration of
16 opioid antagonists:

17 (1) Patient identification.

18 (2) Identification of the person administering opioid
19 antagonists.

20 (3) The date of administration.

21 (4) The quantity of opioid antagonists administered.

22 b. The information collected shall be used by prescribing
23 practitioners and pharmacists on a need-to-know basis for
24 purposes of improving patient health care by facilitating early
25 identification of patients who may be at risk for addiction,
26 or who may be using, abusing, or diverting drugs for unlawful
27 or otherwise unauthorized purposes at risk to themselves and
28 others, or who may be appropriately using controlled substances
29 lawfully prescribed for them but unknown to the practitioner.>>

30 2. Page 1, by striking lines 9 and 10 and inserting:

31 <____. By striking page 4, line 29, through page 5, line 4.>

32 3. Page 9, by inserting before line 25:

33 <____. Page 15, line 19, by striking <controlled substances>
34 and inserting <opioids>

35 _____. Page 15, line 23, by striking <controlled substances>

H8091.4053 (2) 87

-1-

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1/2

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

1 and inserting <opioids>
2 _____. Page 15, lines 28 and 29, by striking <controlled
3 substances> and inserting <opioids>>
4 4. By renumbering, redesignating, and correcting internal
5 references as necessary.

LUNDGREN of Dubuque

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

House Joint Resolution 2009

H-8105

1 Amend House Joint Resolution 2009 as follows:

2 1. Page 1, line 4, by striking <section> and inserting
3 <sections>

4 2. Page 1, after line 9 by inserting:

5 <Right to an education. SEC. 1B. The state shall provide
6 all youths of this state with an education through a system of
7 public schools.>

8 3. Title page, by striking lines 1 through 3 and inserting
9 <A Joint Resolution proposing amendments to the Constitution of
10 the State of Iowa relating to establishing certain rights.>

MASCHER of Johnson

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

House File 2402

H-8106

1 Amend House File 2402 as follows:

2 1. Page 1, by striking lines 4 and 5 and inserting
3 <principal in a founded dependent adult abuse report.>

4 2. Page 1, by striking line 7 and inserting <abuse for
5 having abused the principal.>

6 3. Page 1, line 9, by striking <paragraph> and inserting
7 <paragraphs>

8 4. Page 1, by striking lines 11 and 12 and inserting
9 <criminal charges of dependent adult abuse against the agent as
10 having abused the principal.>

11 5. Page 1, after line 12 by inserting:

12 <NEW PARAGRAPH. 00g. A person who becomes aware of an
13 investigation of dependent adult abuse related to the agent as
14 having abused the principal.>

15 6. Page 1, by striking lines 17 and 18 and inserting
16 <dependent adult abuse or an investigation of dependent adult
17 abuse related to the principal, the court may suspend the
18 agent's power of attorney>

JONES of Clay

HF2402.3658 (2) 87

-1-

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1/1

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

House File 2314

H-8107

1 Amend House File 2314 as follows:

2 1. Page 1, before line 1 by inserting:

3 <Section 1. Section 331.307, subsection 3, Code 2018, is
4 amended to read as follows:

5 3. a. A county shall not provide that a violation of an
6 ordinance is a county infraction if the violation is a felony,
7 an aggravated misdemeanor, or a serious misdemeanor under state
8 law or if the violation is a simple misdemeanor under chapters
9 687 through 747, except as provided in paragraph "b".

10 b. Notwithstanding section 727.2, subsection 2, paragraph
11 "b", subparagraph (1), and subsection 3, paragraph "c",
12 subparagraph (1), a county that by ordinance or resolution
13 prohibits or limits the use of consumer fireworks or display
14 fireworks pursuant to section 331.301, subsection 17, may
15 provide that a violation of such ordinance or resolution is a
16 county infraction.>

17 2. Page 1, by striking lines 23 through 27 and inserting
18 <a county or city classifies a violation of an ordinance or
19 resolution prohibiting or limiting the use of display fireworks
20 as a county infraction pursuant to section 331.307, subsection
21 3, paragraph "b", or a municipal infraction pursuant to section
22 364.22, subsection 3, paragraph "b", whereby such person
23 commits a county infraction in accordance with section 331.307
24 or a municipal infraction in accordance with section 364.22.>

25 3. By striking page 1, line 35, through page 2, line 4,
26 and inserting <a county or city classifies a violation of
27 an ordinance or resolution prohibiting or limiting the use
28 of consumer fireworks or novelties as a county infraction
29 pursuant to section 331.307, subsection 3, paragraph "b", or a
30 municipal infraction pursuant to section 364.22, subsection 3,
31 paragraph "b", whereby such person commits a county infraction
32 in accordance with section 331.307 or a municipal infraction in
33 accordance with section 364.22.>

34 4. Title page, by striking lines 1 and 2 and inserting <An
35 Act permitting counties and cities to charge certain fireworks

HF2314.4075 (2) 87

-1-

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1/2

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

1 violations as county infractions or municipal infractions, and
2 making penalties applicable.>
3 5. By renumbering as necessary.

WINDSCHITL of Harrison

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

Senate File 2235

H-8108

1 Amend Senate File 2235, as amended, passed, and reprinted by
2 the Senate, as follows:

- 3 1. Page 2, by striking lines 6 through 16.
- 4 2. Page 2, line 17, by striking <e.> and inserting <d.>
- 5 3. Page 2, line 24, by striking <f.> and inserting <e.>
- 6 4. Page 3, line 2, by striking <g.> and inserting <f.>
- 7 5. Page 3, line 5, by striking <`f`> and inserting <`e`>
- 8 6. By renumbering as necessary.

WORTHAN of Buena Vista

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

House File 2233

H-8109

1 Amend House File 2233 as follows:

2 1. Page 1, line 3, by striking <and section 573.28>

3 2. Page 1, line 31, by striking <and section 573.28>

4 3. Page 2, line 5, after <"b",> by inserting <a claimant may
5 only amend>

6 4. Page 2, lines 5 and 6, by striking <may only be amended>

7 5. Page 2, line 7, after <A> by inserting <claimant may
8 amend a>

9 6. Page 2, line 7, by striking <may be amended>

10 7. Page 2, line 10, by striking <subparagraph> and inserting
11 <paragraph>

12 8. Page 2, line 12, after <A> by inserting <claimant shall
13 not amend a>

14 9. Page 2, line 12, by striking <shall not be amended>

15 10. Title page, by striking lines 1 and 2 and inserting <An
16 Act relating to mechanics' liens, public construction liens,
17 and the early release of retained funds.>

McKEAN of Jones

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

House File 2450

H-8110

1 Amend House File 2450 as follows:

2 1. By striking page 3, line 32, through page 4, line 3, and
3 inserting:

4 <3. ~~A motion filed under this section shall be filed in~~
5 ~~the county where the defendant was convicted, and notice~~
6 ~~of the motion shall be served by certified mail upon the~~
7 ~~county attorney and, if known, upon the state, local agency,~~
8 ~~or laboratory holding evidence described in subsection 2,~~
9 ~~paragraph "k". The county attorney shall have sixty days to~~
10 ~~file an answer to the motion. The motion shall be heard in,~~
11 ~~and before any judge of the court in which the defendant's~~
12 conviction or sentence took place. A record of the proceedings
13 shall be made and preserved. All rules and statutes applicable
14 in civil proceedings including pretrial and discovery
15 procedures shall be available to the parties. The court may
16 receive proof of affidavits, depositions, oral testimony, or
17 other evidence, and may order the defendant brought before it
18 for the hearing on the motion.>

19 2. Page 6, after line 34 by inserting:

20 <13. If the court determines after DNA profiling ordered
21 pursuant to this section that the results indicate a reasonable
22 probability that the defendant would not have been convicted
23 if such DNA profiling results had been introduced at trial,
24 the court shall enter an appropriate order with respect to
25 the defendant's conviction or sentence in the former criminal
26 proceedings, and any supplementary orders as to rearraignment,
27 retrial, custody, bail, discharge, correction of sentence, or
28 other matters that may be necessary and proper. The court
29 shall make specific findings of fact, and state expressly its
30 conclusions of law, relating to each issue presented. This
31 order shall be considered a final judgment.>

RIZER of Linn

HF2450.4061 (2) 87

-1-

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Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

Senate File 475

H-8111

1 Amend the amendment, H-8001, to Senate File 475, as amended,
2 passed, and reprinted by the Senate, as follows:

3 1. Page 12, after line 24 by inserting:

4 <DIVISION ____

5 SOCIAL STUDIES STANDARDS — PROHIBITION

6 Sec. _____. Section 256.7, subsection 26, paragraph a,
7 unnumbered paragraph 1, Code 2018, is amended to read as
8 follows:

9 Adopt rules that establish a core curriculum and high school
10 graduation requirements for all students in school districts
11 and accredited nonpublic schools that include at a minimum
12 satisfactory completion of four years of English and language
13 arts, three years of mathematics, three years of science, and
14 three years of social studies. The state board shall not
15 adopt, and the department shall not authorize or require,
16 statewide core social studies standards for kindergarten
17 through grade twelve. This prohibition shall not be construed
18 to limit the state board's or the department's authority
19 relating to the accreditation of school districts and nonpublic
20 schools under section 256.11.

21 Sec. _____. Section 256.7, subsection 26, paragraph a,
22 subparagraph (3), Code 2018, is amended to read as follows:

23 (3) The rules establishing a core curriculum shall address
24 the core content standards in subsection 28 and the skills and
25 knowledge students need to be successful in the twenty-first
26 century. The core curriculum shall include ~~social studies and~~
27 ~~twenty-first century learning skills which include,~~ including
28 but are not limited to civic literacy, health literacy,
29 technology literacy, financial literacy, family life and
30 consumer sciences, and employability skills; and shall address
31 the curricular needs of students in kindergarten through grade
32 twelve in those areas. The state board shall further define
33 the twenty-first century learning skills components by rule.>

34 2. By renumbering as necessary.

H8001.4104 (2) 87

-1-

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1/3

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

SALMON of Black Hawk

FISHER of Tama

HEARTSILL of Marion

HAGER of Allamakee

WHEELER of Sioux

GASSMAN of Winnebago

WATTS of Dallas

SHEETS of Appanoose

BAXTER of Hancock

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

JACOBSEN of Pottawattamie

HOLT of Crawford

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

House File 2399

H-8112

1 Amend House File 2399 as follows:

2 1. Page 1, before line 1 by inserting:

3 <Section 1. Section 10A.702, subsection 4, Code 2018, is
4 amended to read as follows:

5 4. Inspections of child foster care facilities, the state
6 training school, and private institutions for the care of
7 dependent, neglected, and delinquent children.>

8 2. Page 1, by striking lines 4 through 23 and inserting:

9 <1. Effective January 1, 1992, ~~a diagnosis and~~
10 ~~evaluation center and other~~ units are established at ~~Eldora~~
11 the state training school to provide ~~to~~ court-committed
12 male juvenile delinquents a program which focuses upon
13 appropriate developmental skills, treatment, placements, and
14 rehabilitation.>

15 3. Page 2, after line 4 by inserting:

16 <Sec. _____. NEW SECTION. 233A.6A Reports and inspections.

17 The department of inspections and appeals shall conduct
18 at least one annual, unannounced inspection of the state
19 training school to assess the quality of the living situation
20 at the state training school and to determine compliance with
21 applicable requirements and standards.>

22 4. By renumbering as necessary.

MASCHER of Johnson

HF2399.3706 (2) 87

-1-

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Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

Senate File 2131

H-8113

1 Amend Senate File 2131, as amended, passed, and reprinted by
2 the Senate, as follows:

3 1. By striking everything after the enacting clause and
4 inserting:

5 <Section 1. AREA EDUCATION AGENCIES — ONLINE LEARNING
6 WORKING GROUP.

7 1. The area education agencies, in collaboration with the
8 community colleges, shall convene a working group to identify
9 effective means by which students may access educational
10 instruction and content online and shall recommend partnerships
11 between existing providers of rigorous and high-quality online
12 coursework.

13 2. The working group shall submit its findings and
14 recommendations to the general assembly by October 15, 2018.

15 Sec. 2. EFFECTIVE DATE. This Act, being deemed of immediate
16 importance, takes effect upon enactment.>

17 2. Title page, by striking lines 1 through 4 and inserting
18 <An Act directing the area education agencies to convene an
19 online learning working group and including effective date
20 provisions.>

WINCKLER of Scott

SF2131.4109 (1) 87

-1-

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Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

House File 2405

H-8114

1 Amend House File 2405 as follows:

2 1. Page 1, line 2, by striking <exception> and inserting
3 <exceptions>

4 2. Page 1, by striking line 16 and inserting <not apply to
5 any of the following:

6 a. A civil action for damages for an intentional>

7 3. Page 1, after line 18 by inserting:

8 <b. A civil action for damages for the intentional failure
9 of a physician to comply with the duty imposed by the standards
10 of medical practice and the code of medical ethics to provide a
11 patient with all material facts reasonably necessary to make an
12 informed decision about a pregnancy.>

13 4. By renumbering, redesignating, and correcting internal
14 references as necessary.

WESSEL-KROESCHELL of Story

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

House File 2405

H-8115

1 Amend House File 2405 as follows:

2 1. Page 1, after line 18 by inserting:

3 <4. a. A wrongful birth and wrongful life compensation
4 fund is created in the state treasury as a separate fund under
5 the control of the department of public health. A person who
6 would otherwise have a cause of action for wrongful birth or
7 wrongful life as described and prohibited in this section,
8 shall be eligible to apply for compensation for lost wages,
9 and for the educational needs and all medically necessary and
10 reasonable expenses of medical and hospital, rehabilitative,
11 residential and custodial care and service, special equipment
12 or facilities, and related travel, related to the child who
13 would have been the subject of the wrongful birth or wrongful
14 life action, with the exception of costs for which the claimant
15 may receive compensation or reimbursement from another
16 government program or another third-party payor.

17 b. The fund shall consist of moneys deposited in the fund,
18 annually, in an amount in excess of the amount that would
19 otherwise have been claimed, for the taxable year that begins
20 on or after January 1, 2017, but prior to January 1, 2018, as
21 refunds by taxpayers whose research activities credits exceeded
22 the tax liability imposed as provided pursuant to section
23 15.335, subsection 8, section 422.10, subsection 4, and section
24 422.33, subsection 5, paragraph "f".

25 c. The department of public health shall adopt rules
26 pursuant to chapter 17A to administer the fund.

27 Sec. _____. Section 15.335, subsection 8, Code 2018, is
28 amended to read as follows:

29 8. Any credit in excess of the tax liability for the taxable
30 year shall be refunded with interest computed under section
31 422.25, not to exceed the total amount expended for tax credit
32 refunds under this subsection for the taxable year that begins
33 on or after January 1, 2017, but prior to January 1, 2018. Any
34 amount in excess of the total amount expended for tax credit
35 refunds under this subsection for such taxable year which

HF2405.4107 (3) 87

-1-

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1/3

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

1 would otherwise be expended annually for tax credit refunds
2 claimed under this subsection for any subsequent taxable year
3 shall instead be deposited in the wrongful birth and wrongful
4 life compensation fund created in section 613.15B to be used
5 for the purposes of that fund. In lieu of claiming a refund,
6 a taxpayer may elect to have the overpayment shown on its
7 final, completed return credited to the tax liability for the
8 following year.

9 Sec. _____. Section 422.10, subsection 4, Code 2018, is
10 amended to read as follows:

11 4. Any credit in excess of the tax liability imposed by
12 section 422.5 less the amounts of nonrefundable credits allowed
13 under this division for the taxable year shall be refunded with
14 interest computed under section 422.25, not to exceed the total
15 amount expended for tax credit refunds under this subsection
16 for the taxable year beginning January 1, 2017. Any amount
17 in excess of the total amount expended for tax credit refunds
18 under this subsection for the taxable year beginning January
19 1, 2017, which would otherwise be expended annually for tax
20 credit refunds claimed under this subsection for the taxable
21 year beginning January 1, 2018, and for each taxable year
22 thereafter, shall instead be deposited in the wrongful birth
23 and wrongful life compensation fund created in section 613.15B
24 to be used for the purposes of that fund. In lieu of claiming
25 a refund, a taxpayer may elect to have the overpayment shown
26 on the taxpayer's final, completed return credited to the tax
27 liability for the following taxable year.

28 Sec. _____. Section 422.33, subsection 5, paragraph f, Code
29 2018, is amended to read as follows:

30 f. Any credit in excess of the tax liability for the taxable
31 year shall be refunded with interest computed under section
32 422.25, not to exceed the total amount expended for tax credit
33 refunds under this paragraph for the taxable year that begins
34 on or after January 1, 2017, but prior to January 1, 2018. Any
35 amount in excess of the total amount expended for tax credit

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

1 refunds under this paragraph for such taxable year, which
2 would otherwise be expended annually for tax credit refunds
3 claimed under this subsection for any subsequent taxable year
4 shall instead be deposited in the wrongful birth and wrongful
5 life compensation fund created in section 613.15B to be used
6 for the purposes of that fund. In lieu of claiming a refund,
7 a taxpayer may elect to have the overpayment shown on its
8 final, completed return credited to the tax liability for the
9 following taxable year.>

10 2. Title page, line 2, after <and> by inserting <creating a
11 wrongful birth and wrongful life compensation fund, and>

12 3. By renumbering as necessary.

WESSEL-KROESCHELL of Story

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

House File 2372

H-8116

1 Amend House File 2372 as follows:

2 1. Page 1, before line 1 by inserting:

3 <DIVISION I

4 SELECTION OF COUNTY SUPERVISOR REPRESENTATION PLANS

5 Section 1. Section 331.206, subsection 2, paragraph a, Code
6 2018, is amended to read as follows:

7 a. The plan used under subsection 1 shall be selected by the
8 board or by a special election as provided in section 331.207.

9 A plan selected by the board shall remain in effect for at
10 least six years ~~unless it is~~ and shall only be changed by a
11 special election as provided in section 331.207.

12 DIVISION II

13 COUNTY SUPERVISOR REPRESENTATION DISTRICTING PLANS>

14 2. Page 2, lines 4 and 5, by striking <one hundred fifty>
15 and inserting <sixty>

16 3. Title page, line 1, after <supervisor> by inserting
17 <representation and>

18 4. By renumbering as necessary.

CARLSON of Muscatine

HF2372.4096 (1) 87

-1-

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1/1

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

House File 2456

H-8117

1 Amend House File 2456 as follows:

2 1. Page 1, before line 1 by inserting:

3 <DIVISION I

4 BEHAVIORAL HEALTH — DISCLOSURES — MENTAL HEALTH AND

5 DISABILITY SERVICES>

6 2. Page 17, after line 26 by inserting:

7 <DIVISION ____

8 EXTREME RISK PROTECTIVE ORDER — FIREARMS

9 Sec. _____. Section 664A.1, subsection 2, Code 2018, is
10 amended to read as follows:

11 2. a. “*Protective order*” means a protective order issued
12 pursuant to [chapter 232](#), a court order or court-approved
13 consent agreement entered pursuant to [this chapter](#) or chapter
14 235F, a court order or court-approved consent agreement entered
15 pursuant to [chapter 236](#) or [236A](#), including a valid foreign
16 protective order under [section 236.19, subsection 3](#), or section
17 236A.19, subsection 3, a temporary or permanent protective
18 order or order to vacate the homestead under [chapter 598](#), or an
19 order that establishes conditions of release or is a protective
20 order or sentencing order in a criminal prosecution arising
21 from a domestic abuse assault under [section 708.2A](#), or a civil
22 injunction issued pursuant to [section 915.22](#).

23 b. “*Protective order*” does not include a protective order
24 issued pursuant to chapter 664B.

25 Sec. _____. NEW SECTION. 664B.1 Definitions.

26 As used in this chapter unless the context otherwise
27 requires:

28 1. “*Affidavit*” means a written declaration or statement of
29 fact made under oath, or legally sufficient affirmation, before
30 any person authorized to administer oaths within or without the
31 state.

32 2. “*Family member*” means a spouse, person cohabiting, a
33 parent, or other person related by consanguinity or affinity.

34 3. “*Firearm*” includes ammunition and any offensive weapon.

35 4. “*Intimate relationship*” means the same as defined in

HF2456.4110 (2) 87

-1-

hb/rh

1/15

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

1 section 235E.1.

2 5. "*Plaintiff*" means a family member, a person with whom the
3 respondent is having an intimate relationship with, or a peace
4 officer who files a petition under this chapter.

5 6. "*Possession*" includes ownership, custody, or control.

6 7. "*Respondent*" means a person against whom a protective
7 order is filed under this chapter.

8 Sec. ____ . NEW SECTION. **664B.2 Extreme risk protective order**
9 — **petition.**

10 1. A plaintiff may file a petition in the district court
11 requesting an extreme risk protective order. Venue shall lie
12 in the county where either party resides. The petition shall
13 contain all of the following:

14 a. Name of the plaintiff and the name and address of the
15 plaintiff's attorney, if any. If the plaintiff is proceeding
16 pro se, the petition shall state a mailing address for the
17 plaintiff. A mailing address may be provided by the plaintiff
18 pursuant to section 664B.6.

19 b. A statement of facts alleging the respondent presents
20 a significant danger to the respondent's self or others by
21 possessing, shipping, transporting, or receiving firearms
22 accompanied by an affidavit stating the specific statements,
23 actions, or facts that give rise to the reasons the respondent
24 presents a significant danger to the respondent's self or
25 others by possessing, shipping, transporting, or receiving
26 firearms.

27 c. The location, type, and number of firearms the plaintiff
28 believes are possessed by the respondent.

29 d. Whether the respondent is subject to a current protective
30 order or a no-contact order.

31 e. Whether any legal proceeding is pending between the
32 plaintiff and respondent, and if so, the nature of the legal
33 proceeding.

34 f. Desired relief, including a request for temporary or
35 emergency orders.

HF2456.4110 (2) 87

-2-

hb/rh

2/15

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

1 2. The filing fee and court costs for an extreme risk
2 protective order shall be waived for the plaintiff.

3 3. The clerk of the district court, the sheriff of any
4 county in this state, or any peace officer, or corrections
5 officer shall perform their duties relating to service of
6 process without charge to the plaintiff. When an order for
7 an extreme risk protective is entered by the court, the court
8 may direct the respondent to pay to the clerk of court the
9 fees for the filing of the petition and reasonable costs of
10 service of process if the court determines the respondent has
11 the ability to pay the plaintiff's fees and costs. In lieu of
12 personal service of a protective order issued pursuant to this
13 section, the sheriff of any county in this state, and other law
14 enforcement and corrections officers may serve a respondent
15 with a short-form notification pursuant to section 664B.3.

16 Sec. _____. NEW SECTION. 664B.3 Short-form notification.

17 1. In lieu of personal service of an extreme risk protective
18 order or an emergency extreme risk protective order on a
19 respondent whose firearms are to be surrendered by such an
20 order, a sheriff of any county in this state or any peace
21 officer or corrections officer in this state may serve the
22 respondent with a short-form notification pursuant to this
23 section to effectuate service of an unserved order.

24 2. Service of a short-form notification under this section
25 shall be allowed during traffic stops and other contacts with
26 the respondent by a sheriff, peace officer, or corrections
27 officer in this state in the course of performing official
28 duties. The respondent may be detained for a reasonable period
29 of time to complete the short-form notification process.

30 3. When the short-form notification process is complete,
31 the sheriff, peace officer, or corrections officer serving the
32 notification shall file a copy of the notification with the
33 clerk of the district court. The filing shall indicate the
34 date and time the notification was served on the respondent.

35 4. The short-form notification shall be on a form

HF2456.4110 (2) 87

-3-

hb/rh

3/15

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

1 prescribed by the state court administrator. The state court
2 administrator shall prescribe rules relating to the content
3 and distribution of the form to appropriate law enforcement
4 agencies in this state. The form shall include but not be
5 limited to all of the following statements:

6 a. The respondent shall immediately surrender all firearms
7 in the respondent's possession and any permit to carry weapons
8 or permit to acquire in the possession of the respondent.

9 b. The respondent is responsible for obtaining a full copy
10 of the extreme risk protective order or emergency extreme risk
11 protective order from the county sheriff of the county in which
12 the order was entered or from the clerk of the district court.

13 c. The terms and conditions of the extreme risk protective
14 order or emergency extreme risk protective order are
15 enforceable, and the respondent is subject to arrest for
16 violating the protective order.

17 Sec. _____. NEW SECTION. **664B.4 Plaintiffs proceeding pro se**
18 **— provision of forms and assistance.**

19 1. The department of justice shall prescribe standard forms
20 to be used by a plaintiff proceeding pro se when filing a
21 petition under this chapter. The standard forms shall include
22 language in fourteen point boldface type. Standard forms
23 prescribed by the department shall be the exclusive forms used
24 by a plaintiff proceeding pro se, and may be used by other
25 plaintiffs. The department shall distribute the forms to the
26 clerks of the district courts.

27 2. The clerk of the district court shall furnish the
28 required forms to plaintiffs seeking an extreme risk protective
29 order through pro se proceedings pursuant to this chapter.

30 Sec. _____. NEW SECTION. **664B.5 Assistance by county**
31 **attorney.**

32 A county attorney's office may provide assistance to a
33 plaintiff wishing to initiate proceedings pursuant to this
34 chapter or to a plaintiff at any stage of a proceeding under
35 this chapter, if the plaintiff does not have sufficient funds

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

1 to pay for legal assistance and if the assistance does not
2 create a conflict of interest for the county attorney's office.
3 The assistance provided may include, but is not limited to,
4 assistance in obtaining or completing forms, filing a petition
5 or other necessary pleading, presenting evidence to the court,
6 and enforcing the orders of the court entered pursuant to this
7 chapter. Providing assistance pursuant to this section shall
8 not be considered the private practice of law for the purposes
9 of section 331.752.

10 Sec. _____. NEW SECTION. 664B.6 Plaintiff's address —
11 confidentiality of records.

12 1. A plaintiff may use any of the following addresses as a
13 mailing address for purposes of filing a petition under this
14 chapter:

15 a. The mailing address of a shelter or other agency.

16 b. A public or private post office box.

17 c. Any other mailing address, with the permission of the
18 resident of that address.

19 2. A plaintiff shall report any change of address, whether
20 designated according to subsection 1 or otherwise, to the clerk
21 of the district court no more than five days after the previous
22 address on record becomes invalid.

23 3. The entire file or a portion of the file under this
24 chapter shall be sealed by the clerk of the district court as
25 ordered by the court to protect the privacy interest or safety
26 of any person.

27 4. Notwithstanding subsection 3, court orders shall remain
28 public records, although the court may order that address and
29 location information be redacted from the public records.

30 Sec. _____. NEW SECTION. 664B.7 Hearing.

31 1. Not less than five and not more than fifteen days after
32 commencing a proceeding and upon notice to the other party,
33 a hearing shall be held at which the plaintiff must prove by
34 a preponderance of the evidence that the respondent presents
35 a significant danger to the respondent's self or others by

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

1 possessing, shipping, transporting, or receiving firearms.

2 2. Upon hearing, if the court finds by a preponderance of
3 the evidence that the respondent poses a significant danger
4 to the respondent's self or others by possessing, shipping,
5 transporting, or receiving firearms, the court shall issue an
6 extreme risk protective order for a period of one year.

7 3. In determining whether grounds for an extreme risk
8 protective order exist, the court may consider any relevant
9 evidence including but not limited to the following:

10 *a.* A recent act or threat of violence by the respondent
11 against the respondent's self or others, and whether such
12 violence or threat involves a firearm.

13 *b.* A pattern of acts or threats of violence against the
14 respondent's self or others within the preceding twelve months
15 of the filing of the petition.

16 *c.* Any serious mental impairment of the respondent.

17 *d.* Any violation of a no-contact order issued for violations
18 or alleged violations of sections 708.2A, 708.7, 708.11, 709.2,
19 709.3, and 709.4, and any other public offense for which there
20 is a victim.

21 *e.* Any violation of a protective order issued in a civil
22 proceeding under chapter 232, 235F, 236, 236A, 598, or 915.

23 *f.* The issuance of a previous extreme risk protective order
24 against the respondent under this chapter.

25 *g.* A violation of a previous extreme risk protective order
26 issued against the respondent under this chapter.

27 *h.* A conviction of the respondent for a crime that
28 constitutes domestic abuse assault in violation of section
29 708.2A.

30 *i.* The possession of or access to a firearm, or the intent
31 to possess a firearm by the respondent.

32 *j.* The unlawful or reckless use, display, or brandishing of
33 a firearm by the respondent.

34 *k.* Any history of use, attempted use, or threatened use of
35 physical force by the respondent against another person, or the

HF2456.4110 (2) 87

-6-

hb/rh

6/15

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

1 respondent's history of stalking or harassing another person.

2 1. Any prior arrest of the respondent for a felony offense
3 or violent crime.

4 *m.* Evidence of abuse of a controlled substance or alcohol
5 by the respondent.

6 *n.* Evidence of recent acquisition of a firearm by the
7 respondent.

8 4. The court may:

9 *a.* Examine under oath the plaintiff, the respondent, and
10 any witnesses that the plaintiff or respondent produces, or
11 in lieu of examination, consider affidavits of the plaintiff,
12 the respondent, or any witnesses the plaintiff or respondent
13 produces.

14 *b.* Ensure that a reasonable search has been conducted for
15 criminal history records relating to the respondent.

16 5. During the hearing, the court may order a substance abuse
17 evaluation.

18 6. An extreme risk protective order shall include all of the
19 following:

20 *a.* A statement of the grounds supporting the issuance of the
21 order.

22 *b.* The date and time the order was issued.

23 *c.* The date and time the order expires.

24 *d.* Whether a substance abuse evaluation is required.

25 *e.* Whether a responsive pleading may be filed.

26 *f.* A description of the firearms to be surrendered.

27 *g.* An extreme risk protective order shall contain the
28 following statement:

29 To the subject of this protective order: This order remains
30 effective until the date and time noted above. If you have not
31 done so already, you must surrender to the (insert the name of
32 a local law enforcement agency with jurisdiction) all firearms
33 in your possession, custody, or control and surrender any
34 permit to carry weapons or permit to acquire in your possession
35 to such agency. You shall not have in your possession a

HF2456.4110 (2) 87

-7-

hb/rh

7/15

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

1 firearm, or ship, transport, or receive, or attempt to ship,
2 transport, or receive such a firearm while this order is in
3 effect. You have the right to request one hearing to terminate
4 this order during each twelve-month period that this order is
5 in effect, starting from the date of this order and continuing
6 through any extension of the order. If the order requires
7 a substance abuse evaluation, you must first obtain such
8 evaluation and disclose the results of the evaluation to the
9 court prior to requesting a hearing.

10 7. If a hearing is continued, the court may make or extend
11 any order issued under subsection 2 that it deems necessary.

12 8. Upon the application of a party, the court shall issue
13 subpoenas requiring attendance and testimony of witnesses and
14 production of papers.

15 9. The court shall advise the respondent of a right to be
16 represented by counsel of the respondent's choosing and to have
17 a continuance to secure counsel.

18 10. If applicable, the court shall determine whether the
19 respondent has had sufficient opportunity to surrender the
20 respondent's firearms after service of an emergency extreme
21 risk protective order issued under section 664B.8.

22 11. Hearings shall be recorded.

23 Sec. ____ NEW SECTION. **664B.8 Emergency extreme risk**
24 **protective order.**

25 1. A plaintiff may request that an emergency extreme risk
26 protective order be issued before a hearing for an extreme
27 risk protective order under section 664B.7, without notice
28 to the respondent, by including in the petition detailed
29 allegations based on personal knowledge that the respondent
30 poses a significant danger to the respondent's self or others,
31 in the near future, by possessing, shipping, transporting, or
32 receiving firearms.

33 2. In considering whether to issue an emergency extreme risk
34 protective order under this section, the court shall consider
35 all relevant evidence described in section 664B.7, subsection

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

1 3.

2 3. If the court finds there is good cause to believe that
3 the respondent poses a significant danger to the respondent's
4 self or others, in the near future, by possessing, shipping,
5 transporting, or receiving firearms, the court shall issue an
6 emergency extreme risk protective order.

7 4. The court shall hold an emergency extreme risk protective
8 order hearing in person or by telephone on the day the petition
9 is filed.

10 5. When the court is unavailable from the close of business
11 at the end of the day or week to the resumption of business
12 at the beginning of the day or week, a petition may be filed
13 before a district judge, or district associate judge designated
14 by the chief judge of the judicial district, who may grant
15 emergency relief under this section, if the district judge
16 or district associate judge finds there is good cause to
17 believe that the respondent poses a significant danger to the
18 respondent's self or others, in the near future, by possessing,
19 shipping, transporting, or receiving firearms.

20 6. An emergency extreme risk protective order shall include
21 the following:

22 a. A statement of the grounds supporting the issuance of the
23 order.

24 b. The date and time the order was issued.

25 c. The date and time the order expires.

26 d. Whether a responsive pleading may be filed.

27 e. A description of the firearms to be surrendered.

28 f. The date and time of the scheduled hearing.

29 g. An emergency extreme risk protective order shall contain
30 the following statement:

31 To the subject of this protective order: This order remains
32 effective until the date and time noted above. If you have not
33 done so already, you must immediately surrender to the (insert
34 the name of a local law enforcement agency with jurisdiction)
35 all firearms in your possession, custody, or control, and

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

1 surrender any permit to carry weapons or permit to acquire
2 in your possession to such agency. You shall not have in
3 your possession a firearm, or ship, transport, or receive, or
4 attempt to ship, transport, or receive such a firearm while
5 this order is in effect. A hearing will be held on the date
6 and time noted above to determine if an extreme risk protective
7 order shall be issued. Failure to appear at that hearing may
8 result in a court entering an extreme risk protective order
9 against you that is valid for a period of one year. You may
10 seek the advice of an attorney as to any matter connected with
11 this order.

12 7. An emergency extreme risk protective order issued under
13 this section shall expire upon the issuance of an extreme
14 risk protective order under section 664B.7 or if the court
15 determines at a hearing on the petition for an extreme risk
16 protective order under section 664B.7 that the plaintiff
17 has not proven by a preponderance of the evidence that the
18 respondent presents a significant danger to the respondent's
19 self or others by possessing, shipping, transporting, or
20 receiving firearms.

21 8. An emergency extreme risk protective order shall be
22 served by the sheriff of any county in this state, a peace
23 officer, or a corrections officer, in the same manner provided
24 in section 664B.2 for the service of the notice and petition,
25 and shall be served concurrently with such notice of hearing
26 and petition, if possible. Alternatively, an emergency
27 extreme risk protective order may be served using short-form
28 notification pursuant to section 664B.3, and shall be served
29 concurrently with the notice of hearing and petition, if
30 possible.

31 Sec. _____. NEW SECTION. **664B.9 Notice of extreme risk**
32 **protective order or emergency extreme risk protective order.**

33 1. The clerk of the district court or other person
34 designated by the court shall provide a copy of the extreme
35 risk protective order or the emergency extreme risk protective

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

1 order to the plaintiff.

2 2. The clerk of the district court shall provide a notice
3 and copy of the protective order to the appropriate law
4 enforcement agencies and the twenty-four-hour dispatcher for
5 the law enforcement agencies in the same manner as provided in
6 section 235F.6, 236.5, or 236A.7, as applicable. The clerk
7 of the district court shall provide a notice and copy of a
8 termination or extension of the protective order in the same
9 manner.

10 Sec. _____. NEW SECTION. **664B.10 Termination or extension of**
11 **order.**

12 1. The respondent may request a hearing to terminate
13 an extreme risk protective order issued under this chapter
14 during the twelve-month period that the order is in effect,
15 starting from the date of the order and continuing through any
16 extensions.

17 a. Upon receipt of a request for a hearing to terminate
18 an extreme risk protective order, the court shall set a date
19 for a hearing. Notice of the request shall be served on the
20 plaintiff. The hearing shall occur no sooner than fourteen
21 days and no later than thirty days from the date of service of
22 the request upon the plaintiff.

23 b. The respondent shall have the burden of proving by a
24 preponderance of the evidence that the respondent does not pose
25 a significant danger to the respondent's self or others by
26 possessing, shipping, transporting, or receiving firearms.

27 c. If the court finds after the hearing that the respondent
28 has met the burden of proof, the court shall terminate the
29 extreme risk protective order.

30 2. A family member may, by motion, request an extension
31 of an extreme risk protective order within ninety days of the
32 expiration of the order.

33 a. Upon receipt of a motion to extend an extreme risk
34 protective order, the court shall order the hearing be held no
35 earlier than fourteen days from the date of the motion.

HF2456.4110 (2) 87

-11-

hb/rh

11/15

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

1 **b.** In considering whether to extend the extreme risk
2 protective order under this section, the court shall consider
3 all relevant evidence described in section 664B.7, subsection
4 3.

5 **c.** If the court finds by a preponderance of the evidence
6 that the requirements for issuance of an extreme risk
7 protective order continue to be met, the court shall extend
8 the order. However, if, after notice, the motion to extend is
9 uncontested and the plaintiff does not seek a modification of
10 the existing order, the order may be extended on the basis of
11 the plaintiff's motion or affidavit stating that there has been
12 no material change in relevant circumstances since entry of the
13 protective order.

14 Sec. _____. NEW SECTION. **664B.11 Firearms and firearm permits**
15 **— surrender.**

16 1. Upon the issuance of an extreme risk protective order
17 or an emergency extreme risk protective order, the court shall
18 order the respondent to immediately surrender to the law
19 enforcement agency named in the protective order, all firearms
20 possessed by the respondent and any permit to carry weapons
21 or permit to acquire possessed by the respondent, within
22 forty-eight hours of service of the order or within forty-eight
23 hours of a hearing held pursuant to section 664B.7 at which the
24 respondent was present and an order was subsequently issued.

25 2. At the time of surrendering any firearms, a law
26 enforcement officer taking possession of any firearms
27 shall issue a receipt identifying all firearms that have
28 been surrendered and provide a copy of the receipt to the
29 respondent. Within seventy-two hours after service of the
30 order the law enforcement officer serving the order shall file
31 the original receipt with the court and shall ensure that the
32 law enforcement agency retains a copy of the receipt.

33 3. Upon a sworn statement or testimony of the plaintiff or
34 of any law enforcement officer alleging that the respondent has
35 failed to comply with the surrender of firearms and permits

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

1 as required by any order issued under this section, the court
2 shall determine whether probable cause exists to believe that
3 the respondent has failed to surrender all firearms or permits
4 in the possession of the respondent. If probable cause exists,
5 the court shall issue a search warrant describing the firearms
6 and authorizing a search of the locations where the firearms
7 are reasonably believed to be and the seizure of any firearms
8 discovered in the search.

9 4. If a person other than the respondent claims to own
10 any of the firearms seized or surrendered pursuant to this
11 chapter, and the law enforcement agency where the firearms are
12 stored determines that person to be the lawful owner of the
13 firearms, the firearms shall be returned to the lawful owner if
14 the lawful owner agrees to store the firearms in such a manner
15 that prevents the respondent from having access to the firearms
16 during the time an extreme risk protective order or emergency
17 extreme risk protective order is in effect.

18 Sec. _____. NEW SECTION. **664B.12 Firearm surrender —**
19 **hearing.**

20 Upon the issuance of an extreme risk protective order, the
21 court shall order a new hearing within three business days
22 of the issuance of the order that requires the respondent
23 to provide evidence to the court that the respondent has
24 surrendered any firearms in the possession of the respondent.
25 The court may dismiss the hearing upon a satisfactory showing
26 the respondent has complied with the order.

27 Sec. _____. NEW SECTION. **664B.13 Firearms — storage.**

28 All law enforcement agencies shall develop policies and
29 procedures by June 1, 2019, regarding the acceptance, storage,
30 and return of firearms surrendered to a law enforcement agency
31 under this chapter.

32 Sec. _____. NEW SECTION. **664B.14 Return of firearms and**
33 **unclaimed firearms.**

34 1. If an extreme risk protective order is terminated or
35 expires without an extension, the law enforcement agency in

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

1 possession of any firearms surrendered by a respondent shall
2 return any such firearms upon request of the respondent,
3 provided the respondent is eligible to possess a firearm.

4 2. Notwithstanding section 809.21, for firearms that remain
5 unclaimed by the lawful owner, the firearms shall be destroyed
6 pursuant to 661 IAC 95.8.

7 Sec. _____. NEW SECTION. **664B.15 Penalties.**

8 1. A person who files a petition under this chapter knowing
9 the information in the petition to be materially false commits
10 a serious misdemeanor.

11 2. A respondent who possesses a firearm, or who ships,
12 transports, or receives, or attempts to ship, transport, or
13 receive a firearm while an extreme risk protective order or
14 emergency extreme risk protective order is in effect commits an
15 aggravated misdemeanor.

16 3. A person who claims ownership of a firearm pursuant to
17 section 664B.11, subsection 4, who agrees to store the firearm
18 in such a manner that prevents a respondent from having access
19 to the firearm commits a serious misdemeanor if the respondent
20 is later found to have access to the firearm that is subject
21 to the agreement while an extreme risk protective order is in
22 effect.

23 4. A respondent who violates subsection 2 shall be
24 prohibited from possessing, shipping, transporting, or
25 receiving a firearm for a period of five years from the date of
26 the conviction.

27 Sec. _____. Section 724.8, Code 2018, is amended by adding the
28 following new subsections:

29 NEW SUBSECTION. 7. Is subject to an extreme risk protective
30 order or an emergency extreme risk protective order issued
31 under chapter 664B.

32 NEW SUBSECTION. 8. Has been convicted of a violation of
33 section 664B.15, subsection 2, within the previous five years.

34 Sec. _____. Section 724.15, subsection 1, Code 2018, is
35 amended by adding the following new paragraphs:

HF2456.4110 (2) 87

-14-

hb/rh

14/15

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

1 NEW PARAGRAPH. *d.* Is subject to an extreme risk protective
2 order or an emergency extreme risk protective order issued
3 under chapter 664B.

4 NEW PARAGRAPH. *e.* Has been convicted of a violation of
5 section 664B.15, subsection 2, within the previous five years.
6 Sec. _____. Section 724.26, subsection 2, paragraph a, Code
7 2018, is amended to read as follows:

8 *a.* Except as provided in paragraph “b”, a person ~~who is~~
9 ~~subject to a protective order under 18 U.S.C. §922(g)(8) or who~~
10 ~~has been convicted of a misdemeanor crime of domestic violence~~
11 ~~under 18 U.S.C. §922(g)(9) and who knowingly possesses,~~
12 ships, transports, or receives a firearm, offensive weapon, or
13 ammunition and who is any of the following is guilty of a class
14 “D” felony-:

15 (i) Is subject to a protective order under 18 U.S.C.
16 §922(g)(8).

17 (ii) Has been convicted of a misdemeanor crime of domestic
18 violence under 18 U.S.C. §922(g)(9).

19 (iii) Is subject to an extreme risk protective order under
20 chapter 664B.>

21 3. Title page, line 4, by striking <and mental> and
22 inserting <mental>

23 4. Title page, line 5, by striking <services> and inserting
24 <services, and the creation of an extreme risk protective
25 order, and providing penalties>

26 5. By renumbering as necessary.

STAED of Linn

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

House File 2456

H-8118

1 Amend House File 2456 as follows:

2 1. Page 4, after line 18 by inserting:

3 <Sec. _____. Section 331.391, subsection 4, paragraph b, Code
4 2018, is amended to read as follows:

5 *b.* For fiscal years beginning July 1, 2017, July 1, 2018,
6 and July 1, 2019, that portion of each region's cash flow
7 amount either reserved in the combined account or reserved
8 among all separate county accounts under the control of the
9 governing board that exceeds twenty-five percent of the gross
10 expenditures from the combined account or from all separate
11 county accounts under control of the governing board in the
12 fiscal year preceding the fiscal year in progress shall be used
13 in whole or in part to fund the payment of services provided
14 under the regional service system management plan under section
15 331.393, which may include expenses associated with increasing
16 capacity to provide services to persons with substance-related
17 disorders and persons with co-occurring mental health and
18 substance-related disorders.

19 Sec. _____. Section 331.393, subsection 2, Code 2018, is
20 amended to read as follows:

21 2. Each region shall submit to the department an annual
22 service and budget plan approved by the region's governing
23 board and subject to approval by the director of human
24 services. Provisions for the director of human services'
25 approval of the annual service and budget plan, and any
26 amendments to the plan, and other requirements shall be
27 specified in rule adopted by the state commission.

28 a. The provisions addressed in the annual plan shall include
29 but are not limited to all of the following:

30 ~~a.~~ (1) The region's budget and financing provisions for
31 the next fiscal year. The provisions shall address how county,
32 regional, state, and other funding sources will be used to meet
33 the service needs within the region.

34 ~~b.~~ (2) The scope of services included in addition to
35 the required core services. Each service included shall be

HF2456.4114 (3) 87

-1-

hb/rh

1/3

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

1 described and projection of need and the funding necessary to
2 meet the need shall be included.

3 ~~c.~~ (3) The location of the local access points for
4 services.

5 ~~d.~~ (4) The plan for assuring effective crisis prevention,
6 response, and resolution.

7 ~~e.~~ (5) The provider reimbursement provisions. A region's
8 use of provider reimbursement approaches in addition to
9 fee-for-service reimbursement and for compensating the
10 providers engaged in a systems of care approach and other
11 nontraditional providers shall be encouraged. A region also
12 shall be encouraged to use and the department shall approve
13 funding approaches that identify and incorporate all services
14 and sources of funding used by persons receiving services,
15 including medical assistance program funding.

16 ~~f.~~ (6) Financial forecasting measures.

17 ~~g.~~ (7) The targeted case managers designated for the
18 region.

19 ~~h.~~ (8) The financial eligibility requirements for service
20 under the regional service system. A plan that otherwise
21 incorporates the financial eligibility requirements of section
22 331.395 but allows eligibility for persons with resources above
23 the minimum resource limitations adopted pursuant to section
24 331.395, subsection 1, paragraph "c", who were eligible under
25 resource limitations in effect prior to July 1, 2014, or are
26 authorized by the region as an exception to policy, shall be
27 deemed by the department to be in compliance with financial
28 eligibility requirements of [section 331.395](#).

29 b. The provisions addressed in the annual plan may include
30 a plan for the use of anticipated residual funding in excess
31 of twenty-five percent of the gross expenditures as provided
32 in section 331.391, subsection 4, paragraph "b", to increase
33 capacity to provide services to persons with substance-related
34 disorders and co-occurring mental health and substance-related
35 disorders.>

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

- 1 2. Page 8, after line 20 by inserting:
2 <6. Notwithstanding any other provision of this section to
3 the contrary, a regional service system may provide funding
4 to increase capacity to provide services to persons with
5 substance-related disorders and persons with co-occurring
6 mental health and substance-related disorders pursuant to
7 section 331.391, subsection 4, paragraph "b".>
8 3. Page 17, after line 26 by inserting:
9 <Sec. _____. EFFECTIVE DATE. This Act, being deemed of
10 immediate importance, takes effect upon enactment.>
11 4. Title page, by striking lines 4 and 5 and inserting
12 <enforcement professionals, county funding of services for
13 persons with substance-related disorders and co-occurring mental
14 health and substance-related disorders, mental health and
15 disability services, and including effective date provisions.>
16 5. By renumbering as necessary.

ISENHART of Dubuque

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

House File 2343

H-8119

1 Amend House File 2343 as follows:

2 1. Page 1, line 5, before <license> by inserting <permit or>

3 2. Page 1, line 6, by striking <explicitly> and inserting
4 <clearly>

5 3. Page 1, line 7, by striking <explicitly> and inserting
6 <clearly>

7 4. Page 1, line 8, after <regulation> by inserting <, or is
8 required by a court ruling, a state or federal executive order,
9 a state or federal directive that would result in the gain or
10 loss of specific funding, or a federal waiver>

11 5. Title page, by striking line 3 and inserting <clear
12 authorization.>

RIZER of Linn

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

Senate File 2131

H-8120

1 Amend Senate File 2131, as amended, passed, and reprinted by
2 the Senate, as follows:

3 1. Page 2, after line 16 by inserting:

4 <Sec. _____. AREA EDUCATION AGENCIES — ONLINE LEARNING
5 WORKING GROUP.

6 1. The area education agencies, in collaboration with the
7 community colleges and the department of education, shall
8 convene a working group to identify effective means by which
9 students may access educational instruction and content online
10 and shall identify partnerships between existing providers of
11 rigorous and high-quality online coursework.

12 2. The working group shall submit its findings to the
13 general assembly by October 15, 2018.

14 Sec. _____. EFFECTIVE DATE. The section of this Act providing
15 for an online learning working group, being deemed of immediate
16 importance, takes effect upon enactment.>

17 2. Title page, line 4, after <fees> by inserting <,
18 directing the area education agencies to convene an online
19 learning working group, and including effective date
20 provisions.>

21 3. By renumbering as necessary.

SALMON of Black Hawk

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

House File 2456

H-8121

1 Amend the amendment, H-8102, to House File 2456 as follows:

2 1. Page 1, after line 1 by inserting:

3 <____. Page 1, after line 16 by inserting:

4 <Sec. _____. Section 125.82, subsection 4, Code 2018, is
5 amended to read as follows:

6 4. The respondent's welfare is paramount, and the hearing
7 shall be tried as a civil matter and conducted in as informal a
8 manner as is consistent with orderly procedure. The hearing
9 may be held by video conference at the discretion of the
10 court. Discovery as permitted under the Iowa rules of civil
11 procedure is available to the respondent. The court shall
12 receive all relevant and material evidence, but the court is
13 not bound by the rules of evidence. A presumption in favor of
14 the respondent exists, and the burden of evidence and support
15 of the contentions made in the application shall be upon the
16 person who filed the application. If upon completion of the
17 hearing the court finds that the contention that the respondent
18 is a person with a substance-related disorder has not been
19 sustained by clear and convincing evidence, the court shall
20 deny the application and terminate the proceeding.>>

21 2. Page 5, line 7, after <association,> by inserting <Iowa
22 behavioral health association,>

23 3. By renumbering as necessary.

LUNDGREN of Dubuque

H8102.4133 (2) 87

-1-

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1/1

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

Senate File 2131

H-8122

1 Amend the amendment, H-8096, to Senate File 2131, as
2 amended, passed, and reprinted by the Senate, as follows:

3 1. By striking page 1, line 33, through page 2, line 11,
4 and inserting <pursuant to this subsection ~~are appropriated to~~
5 by the department area education agencies shall be retained by
6 the area education agencies to be used only for the purpose of
7 administering this section and shall be established so as not
8 to exceed the budgeted cost of administering this section ~~to~~
9 ~~the extent not covered by the moneys appropriated in subsection~~
10 9. Providing Administrative costs include but are not limited
11 to technical assistance, professional development necessary
12 to prepare teachers to participate in the initiative shall be
13 ~~considered a cost of administering this section, and technology~~
14 platform hosting. Notwithstanding section 8.33, fees collected
15 ~~by the department that remain unencumbered or unobligated~~
16 ~~at the close of the fiscal year shall not revert but shall~~
17 ~~remain available for expenditure for the purpose of expanding~~
18 ~~coursework offered under the initiative in subsequent fiscal~~
19 ~~years.>>~~
20 2. By renumbering, redesignating, and correcting internal
21 references as necessary.

WINCKLER of Scott

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

House File 2364

H-8123

1 Amend House File 2364 as follows:

2 1. Page 2, after line 3 by inserting:

3 <4. A health benefit plan sponsored by a nonprofit
4 agricultural organization for the nonprofit agricultural
5 organization's members shall not deny, exclude, or limit
6 benefits for a member for HPV screenings, mammograms, and pap
7 smears.>

BENNETT of Linn

HF2364.4135 (3) 87

-1-

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1/1

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

House File 2364

H-8124

1 Amend House File 2364 as follows:

2 1. Page 2, after line 3 by inserting:

3 <4. A health benefit plan sponsored by a nonprofit
4 agricultural organization for the nonprofit agricultural
5 organization's members shall not deny, exclude, or limit
6 benefits for a member for childhood asthma, autism, dyslexia,
7 attention deficit disorder, respiratory syncytial virus,
8 developmental disabilities, child hearing aids, and juvenile
9 diabetes.>

JACOBY of Johnson

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

House File 2364

H-8125

1 Amend House File 2364 as follows:

2 1. Page 2, after line 3 by inserting:

3 <4. A health benefit plan sponsored by a nonprofit
4 agricultural organization for the nonprofit agricultural
5 organization's members shall not deny, exclude, or limit
6 benefits for a member for prenatal care, childbirth, cesarean
7 birth and complications, postbirth care, postpartum depression,
8 preeclampsia, gestational diabetes, neonatal intensive care,
9 and fetal alcohol syndrome.>

NIELSEN of Johnson

HF2364.4137 (2) 87

-1-

ko/rh

1/1

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

House File 2364

H-8126

1 Amend House File 2364 as follows:

2 1. Page 2, after line 3 by inserting:

3 <4. A health benefit plan sponsored by a nonprofit
4 agricultural organization for the nonprofit agricultural
5 organization's members shall not deny, exclude, or limit
6 benefits for a member for special health and accident insurance
7 coverages pursuant to chapter 514C.>

HALL of Woodbury

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

House File 2364

H-8127

1 Amend House File 2364 as follows:

2 1. Page 2, after line 3 by inserting:

3 <4. A health benefit plan sponsored by a nonprofit
4 agricultural organization for the nonprofit agricultural
5 organization's members shall not deny, exclude, or limit
6 benefits for a member for cancer treatment, cancer clinical
7 trials, and cancer screenings.>

OLDSON of Polk

HF2364.4136 (2) 87

-1-

ko/rh

1/1

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

House File 2364

H-8128

1 Amend House File 2364 as follows:

2 1. Page 2, after line 3 by inserting:

3 <4. A health benefit plan sponsored by a nonprofit
4 agricultural organization for the nonprofit agricultural
5 organization's members shall not deny, exclude, or limit
6 benefits for a member for mental health, substance abuse, and
7 post-traumatic stress disorder.>

OLDSON of Polk

HF2364.4138 (2) 87

-1-

ko/rh

1/1

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

Senate File 2131

H-8129

1 Amend Senate File 2131, as amended, passed, and reprinted by
2 the Senate, as follows:

3 1. Page 1, line 32, after <coursework.> by inserting <The
4 department of human services shall conduct a home visit at the
5 home of a student receiving private instruction under chapter
6 299A as described in subsection 1.>

R. SMITH of Black Hawk

SF2131.4141 (3) 87

-1-

kh/rh

1/1

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

Senate File 2131

H-8130

1 Amend Senate File 2131, as amended, passed, and reprinted by
2 the Senate, as follows:

3 1. Page 1, line 14, after <initiative.> by inserting <The
4 area education agencies, in consultation with the community
5 colleges, shall establish a clearinghouse for the purpose
6 of identifying and distributing information to the public
7 regarding online learning options for high school students.>

WINCKLER of Scott

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

Senate File 2131

H-8131

1 Amend Senate File 2131, as amended, passed, and reprinted by
2 the Senate, as follows:

3 1. Page 1, line 29, after <school.> by inserting <If
4 a student enrolled in the initiative is receiving private
5 instruction under chapter 299A as described in subsection 1,
6 and the coursework provided by the initiative has a laboratory
7 requirement, the initiative shall provide the student's parent
8 or guardian with training on the laboratory equipment before
9 the student may take the course.>

MASCHER of Johnson

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

Senate File 2272

S-5040

1 Amend Senate File 2272 as follows:

2 1. Page 1, by striking lines 1 and 2 and inserting:

3 <Section 1. Section 260C.36, subsection 4, paragraph a,
4 Code 2018, is amended to read as follows:

5 a. An ad hoc accreditation quality faculty plan protocol
6 committee to advise the department in the development of
7 protocols related to the quality faculty planning process to
8 be used by ~~the~~ an accreditation teams team during site visits
9 when invited by the community college to conduct an evaluation
10 of the quality faculty plan and assist the community college
11 in meeting the accreditation standards of the higher learning
12 commission, the department under the voluntary accreditation
13 process established pursuant to section 260C.47, subsection 3,
14 or any other accrediting agency. The committee shall, at a
15 minimum, determine what types of evidence need to be provided,
16 develop interview procedures and visit goals, and propose
17 accreditation protocol revisions.>

18 2. Page 1, line 6, before <Each> by inserting <1.>

19 3. Page 1, after line 9 by inserting:

20 <2. The state board shall adopt rules under chapter 17A that
21 establish an accreditation process, accreditation standards,
22 and appropriate remedies and sanctions for community colleges
23 which fail to meet the accreditation standards of the higher
24 learning commission. A community college that fails to meet
25 the accreditation standards of the higher learning commission
26 shall comply with the accreditation standards and accreditation
27 process established by rule by the state board in accordance
28 with this subsection until the community college is in
29 compliance with the higher learning commission's accreditation
30 standards. Action by the state board under this subsection is
31 final agency action for purposes of chapter 17A.

32 3. The state board shall adopt rules under chapter 17A that
33 establish a voluntary accreditation process and accreditation
34 standards to be administered by the department upon request
35 for specific community college programs that the higher

SF2272.3652 (1) 87

-1-

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1/2

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

1 learning commission does not accredit, which may include but
2 is not limited to career and technical education programs and
3 quality faculty programs. A community college that voluntarily
4 seeks accreditation of a specific program by the department
5 under this subsection shall pay the cost of the voluntary
6 accreditation process and shall comply with the voluntary
7 accreditation process and accreditation standards established
8 by rule by the state board in accordance with this subsection.>

AMY SINCLAIR

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

Senate File 2311

S-5041

1 Amend Senate File 2311 as follows:

2 1. Page 6, lines 9 and 10, by striking <as provided>

3 2. By striking page 6, line 24, through page 8, line 18, and
4 inserting:

5 <(b) A gas or electric utility customer, including
6 a non-rate-regulated gas or electric utility customer,
7 may request an exemption from participation in any energy
8 efficiency plan or demand response plan offered by a gas or
9 electric utility at any time during the course of a plan. Gas
10 and electric utilities shall provide notice to customers of
11 the ability to request an exemption from any energy efficiency
12 plan or demand response plan offered by the utility no less
13 than four times per year, in the customer's billing statement
14 and any other method selected by the utility to provide
15 notice. Such notice provided to customers shall include the
16 estimated costs to participate in an energy efficiency plan or
17 demand response plan. Upon receipt of a request for exemption
18 submitted by a customer, the gas or electric utility shall
19 grant the exemption and, beginning January 1 of the following
20 year, the customer shall no longer be assessed the costs of the
21 plan and shall be prohibited from participating in any program
22 included in such plan. An exemption shall be permanent and
23 shall exempt the customer from any subsequent five-year plan
24 offered by the gas or electric utility, provided, however, that
25 a customer granted an exemption may request to enroll in a
26 subsequent five-year energy efficiency plan or demand response
27 plan at any time prior to the commencement of such plan. Gas
28 and electric utilities shall provide notice to customers of the
29 ability to request to enroll in a subsequent plan offered by
30 the utility no less than four times per year, in the customer's
31 billing statement and any other method selected by the utility
32 to provide notice. Upon receipt of a request to enroll in
33 a subsequent energy efficiency plan or demand response plan,
34 the gas or electric utility shall grant the enrollment and,
35 beginning at the commencement of the subsequent plan, the

SF2311.3995 (1) 87

-1-

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1/4

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

1 customer shall be assessed the costs of the plan and shall be
2 allowed to participate in any program included in such plan.

3 (2) Gas and electric utilities required to be
4 rate-regulated under this chapter may request an energy
5 efficiency plan or demand response plan modification during the
6 course of a five-year plan. A modification may be requested
7 due to changes in funding as a result of public utility
8 customers requesting exemptions from the plan or for any other
9 reason identified by the gas or electric utility. The board
10 shall take action on a modification request made by a gas or
11 electric utility within ninety days after the modification
12 request is filed. If the board fails to take action within
13 ninety days after a modification request is filed, the
14 modification request shall be deemed approved.

15 (3) The board shall adopt rules pursuant to chapter 17A
16 establishing reasonable processes and procedures for utility
17 customers to request exemptions from energy efficiency plans or
18 demand response plans pursuant to this paragraph.>

19 3. Page 8, lines 29 and 30, by striking <energy efficiency
20 and demand response programs> and inserting <plans>

21 4. Page 9, line 2, by striking <a program> and inserting <a
22 plan>

23 5. Page 9, line 7, by striking <program>

24 6. Page 10, by striking lines 14 through 25 and inserting
25 <response plan that results in projected average annual costs
26 that exceed one and one-half percent of the gas utility's
27 expected annual rate revenue from customers participating
28 in such plans, and shall not require an electric utility
29 to adopt an energy efficiency plan or demand response plan
30 that results in projected average annual costs that exceed
31 two percent of the electric utility's expected annual rate
32 revenue from customers participating in such plans. For
33 purposes of determining the one and one-half or two percent
34 threshold amount, the board shall exclude from a gas or
35 electric utility's expected annual rate revenue the revenues

SF2311.3995 (1) 87

-2-

gh/rn

2/4

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

1 expected from customers that have received exemptions from
2 energy efficiency plans or demand response plans pursuant
3 to paragraph "a", subparagraph (1), subparagraph division
4 (b). A gas or electric utility may voluntarily propose an
5 energy efficiency plan or demand response plan that results in
6 projected average annual costs that exceed one and one-half
7 percent of a gas utility's expected annual rate revenue from
8 customers participating in such plans, or two percent of an
9 electric utility's expected annual rate revenue from customers
10 participating in such plans. The board may approve, reject,
11 or modify the>

12 7. By striking page 10, line 33, through page 11, line
13 7, and inserting <currently approved energy efficiency
14 plan or demand response plan includes projected average
15 annual costs that exceed one and one-half percent of the gas
16 utility's expected annual rate revenue received from customers
17 participating in such plan for service within the previous
18 calendar year, exclusive of recovery of energy efficiency
19 costs, or two percent of the electric utility's expected
20 annual rate revenue received from customers participating
21 in such plan for service within the previous calendar year,
22 exclusive of recovery of energy efficiency costs, the gas or
23 electric utility may file a request to modify its approved
24 energy efficiency plan or demand response plan to achieve
25 projected average annual costs at one and one-half or less of
26 the gas utility's expected annual rate revenue from customers
27 participating in such plan, or two percent or less of the
28 electric utility's expected annual rate revenue from customers
29 participating in such plan. In such case, or whenever a
30 request>

31 8. By striking page 11, line 31, through page 12, line 1,
32 and inserting <defined in section 476.42. Customers that have
33 been granted exemptions from energy efficiency plans or demand
34 response plans pursuant to paragraph "a", subparagraph (1),
35 subparagraph division (b), shall not be charged for recovery of

SF2311.3995 (1) 87

-3-

gh/rn

3/4

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

1 energy efficiency or demand response costs beginning January
2 1 of the year following the year in which the customer was
3 granted the exemption.>

MICHAEL BREITBACH

**Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018**

Senate File 2384 - Introduced

SENATE FILE 2384
BY BOWMAN, ALLEN, KINNEY,
RAGAN, and HART

A BILL FOR

1 An Act updating the Code references to the Internal Revenue
2 Code and decoupling from certain bonus depreciation
3 provisions and qualified business income provisions, and
4 including effective date and retroactive applicability
5 provisions.
6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

TLSB 5904XS (3) 87
mm/jh

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

S.F. 2384

1 Section 1. Section 15.335, subsection 7, paragraph b, Code
2 2018, is amended to read as follows:

3 **b.** For purposes of *this section*, “*Internal Revenue Code*”
4 means the Internal Revenue Code of 1954, prior to the date of
5 its redesignation as the Internal Revenue Code of 1986 by the
6 Tax Reform Act of 1986, or means the Internal Revenue Code of
7 1986 as amended and in effect on January 1, ~~2016~~ 2018. This
8 definition shall not be construed to include any amendment to
9 the Internal Revenue Code enacted after the date specified
10 in the preceding sentence, including any amendment with
11 retroactive applicability or effectiveness.

12 Sec. 2. Section 422.3, subsection 5, Code 2018, is amended
13 to read as follows:

14 5. “*Internal Revenue Code*” means the Internal Revenue Code
15 of 1954, prior to the date of its redesignation as the Internal
16 Revenue Code of 1986 by the Tax Reform Act of 1986, or means
17 the Internal Revenue Code of 1986 as amended and in effect on
18 January 1, ~~2015~~ 2018. This definition shall not be construed
19 to include any amendment to the Internal Revenue Code enacted
20 after the date specified in the preceding sentence, including
21 any amendment with retroactive applicability or effectiveness.

22 Sec. 3. Section 422.4, subsection 16, Code 2018, is amended
23 to read as follows:

24 16. The words “*taxable income*” mean the net income as
25 defined in *section 422.7* minus the deductions allowed by
26 section 422.9, in the case of individuals; in the case of
27 estates or trusts, the words “*taxable income*” mean the taxable
28 income ~~(without a deduction for personal exemption)~~ as
29 computed for federal income tax purposes under the Internal
30 Revenue Code, but with the following adjustments specified in
31 ~~*section 422.7* plus the Iowa income tax deducted in computing~~
32 ~~the federal taxable income and minus federal income taxes as~~
33 ~~provided in *section 422.9*.~~

34 *a.* Add back the personal exemption deduction taken in
35 computing federal taxable income.

LSB 5904XS (3) 87
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1/7

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

S.F. 2384

1 b. Make the adjustments specified in section 422.7.

2 c. Add back Iowa income tax deducted in computing federal
3 taxable income.

4 d. Subtract federal income taxes as provided in section
5 422.9.

6 e. Add back the qualified business income deduction under
7 section 199A of the Internal Revenue Code taken in computing
8 federal taxable income.

9 Sec. 4. Section 422.7, subsection 39A, unnumbered paragraph
10 1, Code 2018, is amended to read as follows:

11 The additional first-year depreciation allowance authorized
12 in section 168(k) of the Internal Revenue Code, as enacted by
13 Pub. L. No. 110-185, §103, Pub. L. No. 111-5, §1201, Pub. L.
14 No. 111-240, §2022, Pub. L. No. 111-312, §401, Pub. L. No.
15 112-240, §331, and Pub. L. No. 113-295, §125, Pub. L. No.
16 114-113, division Q, §143, and Pub. L. No. 115-97, §13201, does
17 not apply in computing net income for state tax purposes. If
18 the taxpayer has taken the additional first-year depreciation
19 allowance for purposes of computing federal adjusted gross
20 income, then the taxpayer shall make the following adjustments
21 to federal adjusted gross income when computing net income for
22 state tax purposes:

23 Sec. 5. Section 422.9, subsection 2, unnumbered paragraph
24 1, Code 2018, is amended to read as follows:

25 The total of contributions, interest, taxes, medical
26 expense, nonbusiness losses, and miscellaneous expenses
27 deductible for federal income tax purposes under the Internal
28 Revenue Code but not including the qualified business income
29 deduction provided under section 199A of the Internal Revenue
30 Code, with the following adjustments:

31 Sec. 6. Section 422.9, subsection 2, paragraph i, Code 2018,
32 is amended to read as follows:

33 i. The deduction for state sales and use taxes is allowable
34 only if the taxpayer elected to deduct the state sales and use
35 taxes in lieu of state income taxes under section 164 of the

LSB 5904XS (3) 87

-2-

mm/jh

2/7

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

S.F. 2384

1 Internal Revenue Code. A deduction for state sales and use
2 taxes is not allowed if the taxpayer has taken the deduction
3 for state income taxes or claimed the standard deduction under
4 section 63 of the Internal Revenue Code. This paragraph
5 applies to taxable years beginning after ~~December 31, 2003, and~~
6 ~~before January 1, 2008, and to taxable years beginning after~~
7 ~~December 31, 2009, and before January 1, 2015~~ December 31,
8 2017.

9 Sec. 7. Section 422.9, subsection 3, paragraph d, Code 2018,
10 is amended to read as follows:

11 d. Notwithstanding paragraph "a", for a taxpayer who is
12 engaged in the trade or business of farming as defined in
13 section 263A(e)(4) of the Internal Revenue Code and has a loss
14 from farming as defined in section ~~172(b)(1)(F)~~ 172(b)(1)(B) of
15 the Internal Revenue Code including modifications prescribed by
16 rule by the director, the Iowa loss from the trade or business
17 of farming is a net operating loss which may be carried back
18 five taxable years prior to the taxable year of the loss.

19 Sec. 8. Section 422.10, subsection 3, paragraph b, Code
20 2018, is amended to read as follows:

21 b. For purposes of this section, "*Internal Revenue Code*"
22 means the Internal Revenue Code of 1954, prior to the date of
23 its redesignation as the Internal Revenue Code of 1986 by the
24 Tax Reform Act of 1986, or means the Internal Revenue Code of
25 1986 as amended and in effect on January 1, ~~2016~~ 2018. This
26 definition shall not be construed to include any amendment to
27 the Internal Revenue Code enacted after the date specified
28 in the preceding sentence, including any amendment with
29 retroactive applicability or effectiveness.

30 Sec. 9. Section 422.11L, subsection 6, Code 2018, is amended
31 to read as follows:

32 6. For purposes of this section, "*Internal Revenue Code*"
33 means the Internal Revenue Code of 1954, prior to the date of
34 its redesignation as the Internal Revenue Code of 1986 by the
35 Tax Reform Act of 1986, or means the Internal Revenue Code of

LSB 5904XS (3) 87

-3-

mm/jh

3/7

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

S.F. 2384

1 1986 as amended and in effect on January 1, ~~2016~~ 2018. This
2 definition shall not be construed to include any amendment to
3 the Internal Revenue Code enacted after the date specified
4 in the preceding sentence, including any amendment with
5 retroactive applicability or effectiveness.

6 Sec. 10. Section 422.32, subsection 1, paragraph h, Code
7 2018, is amended to read as follows:

8 *h. "Internal Revenue Code"* means the Internal Revenue Code
9 of 1954, prior to the date of its redesignation as the Internal
10 Revenue Code of 1986 by the Tax Reform Act of 1986, or means
11 the Internal Revenue Code of 1986 as amended and in effect on
12 January 1, ~~2015~~ 2018. This definition shall not be construed
13 to include any amendment to the Internal Revenue Code enacted
14 after the date specified in the preceding sentence, including
15 any amendment with retroactive applicability or effectiveness.

16 Sec. 11. Section 422.33, subsection 5, paragraph e,
17 subparagraph (2), Code 2018, is amended to read as follows:

18 (2) For purposes of this subsection, "*Internal Revenue*
19 *Code*" means the Internal Revenue Code of 1954, prior to the
20 date of its redesignation as the Internal Revenue Code of 1986
21 by the Tax Reform Act of 1986, or means the Internal Revenue
22 Code of 1986 as amended and in effect on January 1, ~~2016~~
23 2018. This definition shall not be construed to include any
24 amendment to the Internal Revenue Code enacted after the date
25 specified in the preceding sentence, including any amendment
26 with retroactive applicability or effectiveness.

27 Sec. 12. Section 422.35, subsection 19A, unnumbered
28 paragraph 1, Code 2018, is amended to read as follows:

29 The additional first-year depreciation allowance authorized
30 in section 168(k) of the Internal Revenue Code, as enacted by
31 Pub. L. No. 110-185, §103, Pub. L. No. 111-5, §1201, Pub. L.
32 No. 111-240, §2022, Pub. L. No. 111-312, §401, Pub. L. No.
33 112-240, §331, and Pub. L. No. 113-295, §125, Pub. L. No.
34 114-113, division Q, §143, and Pub. L. No. 115-97, §13201, does
35 not apply in computing net income for state tax purposes. If

LSB 5904XS (3) 87

-4-

mm/jh

4/7

S.F. 2384

EXPLANATION

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

S.F. 2384

1 simplified research activities credit.

2 The bill amends Code section 422.11L to update the reference
3 to the IRC for the state solar energy system credit to include
4 2016 and 2017 federal changes, if any, made to these federal
5 credits.

6 Code section 422.9 provides individuals a deduction from net
7 income for state sales and use taxes if the individual chose
8 to deduct sales and use tax in lieu of state income taxes or
9 the standard deduction for federal income tax purposes. This
10 deduction was set to expire under both federal and Iowa law for
11 tax years beginning on or after January 1, 2015. The federal
12 PATH Act of 2015 made the federal deduction permanent. The
13 bill allows the Iowa deduction and makes it permanent for tax
14 years beginning on or after January 1, 2018.

15 The bill decouples, for Iowa individual income tax purposes,
16 from the qualified business income deduction enacted in the
17 federal Tax Cuts and Jobs Act of 2017. This federal qualified
18 business income deduction is provided to noncorporate taxpayers
19 for up to 20 percent of certain domestic qualified business
20 income earned by a taxpayer from a partnership, S corporation,
21 limited liability company, other pass-through entity, or a sole
22 proprietorship.

23 The bill also decouples, for Iowa individual and corporate
24 income tax and franchise tax purposes, from the federal
25 additional first-year depreciation allowance in section 168(k)
26 of the IRC (bonus depreciation) which was enacted and modified
27 by the federal PATH Act of 2015 and the federal Tax Cuts and
28 Jobs Act of 2017. By decoupling, taxpayers who claim bonus
29 depreciation for federal tax purposes are required to add
30 such depreciation amounts back to Iowa net income, but are
31 then allowed under existing state law to deduct the amount of
32 depreciation that would otherwise be allowable under federal
33 law, without regard to the bonus depreciation allowance.

34 The bill takes effect upon enactment and applies
35 retroactively to January 1, 2018, for tax years beginning on

LSB 5904XS (3) 87

-6-

mm/jh

6/7

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

S.F. 2384

1 or after that date.

Iowa General Assembly
Daily Bills, Amendments and Study Bills
February 26, 2018

Senate File 2385 - Introduced

SENATE FILE 2385
BY DOTZLER

A BILL FOR

1 An Act exempting from the state sales tax the purchase price of
2 tangible personal property sold and services furnished to a
3 nonprofit food bank.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

TLSB 6047XS (2) 87
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S.F. 2385

EXPLANATION

26 By operation of Code section 423.6, an item exempt from the
27 imposition of the sales tax is also exempt from the use tax
28 imposed in Code section 423.5.