

State of Iowa

1987

JOURNAL OF THE HOUSE

1987 EXTRAORDINARY SESSION SEVENTY-SECOND GENERAL ASSEMBLY

Convened June 4, 1987

Adjourned June 6, 1987

**TERRY E. BRANSTAD, Governor
JO ANN ZIMMERMAN, President of the Senate
DONALD D. AVENSON, Speaker of the House**

**Published by the
STATE OF IOWA
Des Moines**

JOURNAL OF THE HOUSE

First Calendar Day — First Session Day

Hall of the House of Representatives
Des Moines, Iowa, Thursday, June 4, 1987

Pursuant to the proclamation of the Governor, the Honorable Terry E. Branstad, convening the Seventy-second General Assembly in Extraordinary Session, the House was called to order at 10:00 a.m. by the Honorable Don Avenson, Speaker of the House.

Prayer was offered by the Honorable Betty Jean Clark, state representative from Cerro Gordo County.

COMMUNICATION FROM THE GOVERNOR

Pursuant to Article IV, Section XI of the Constitution of the State of Iowa, the following communication from Governor Terry E. Branstad was presented and read to the House of Representatives:

OFFICE OF THE GOVERNOR
State Capitol
Des Moines, Iowa 50319

June 3, 1987

The Honorable Donald Avenson
Speaker
House of Representatives
State Capitol Building
L O C A L

Dear Mr. Speaker:

I am enclosing herewith a copy of the proclamation calling the legislature back into extraordinary session on June 4 at 10:00 a.m. The purpose of this special session is to take action to reduce income tax rates in our state.

House File 153, the so-called "coupling" bill, appropriately conformed Iowa's definitions of taxable income with those of the federal government. However, it would raise \$170 million in additional income taxes without an accompanying reduction in rates. A reduction to competitive levels is required as is a reduction in income taxes raised.

Iowa's economy cannot afford to have the highest top individual income tax rate in the country. Therefore, I urge the legislature to resolve this problem by adopting a compromise tax program to reduce income tax rates during this special legislative session.

I encourage your prompt action on this matter.

Sincerely,
Terry E. Branstad
Governor

State of Iowa

Executive Department

In The Name And By The Authority Of The State Of Iowa

Proclamation

Whereas, the First Session of the Seventy-second General Assembly enacted House File 153, which couples the state definitions of taxable income with those of the federal government; and

Whereas, the General Assembly did not enact an accompanying income tax rate reduction measure, thus leaving the current income tax rate structure in place; and

Whereas, the leaders of the General Assembly have agreed with me to pursue a compromise tax proposal to establish a progressive, competitive income tax system and to engage the General Assembly into a Special Session to consider its adoption; and

Whereas, the General Assembly must convene in Special Session in accordance with Article IV, Section XI of the Constitution of the State of Iowa in order to adopt an income tax rate reduction proposal.

Now, Therefore, I, Terry E. Branstad, Governor of the State of Iowa, in accordance with Article IV, Section XI of the Constitution of the State of Iowa, do hereby proclaim that the Seventy-second General Assembly shall convene in Extraordinary Session at the State Capitol in the City of Des Moines, Iowa, at 10:00 a.m. on the fourth day of June, 1987, and to that end I do call up and direct the members of the House of Representatives and of the Senate of the Seventy-second General Assembly to convene in their respective chambers in the State Capitol at 10:00 a.m. on June 4, 1987, for the purpose which the Assembly is convened, namely the matter of tax reform and to take legislative action in keeping therewith.

(Seal) IN TESTIMONY WHEREOF, I have hereunto subscribed my name and caused the Great Seal of the State of Iowa to be affixed. Done at Des Moines this 29th day of May in the year of our Lord one thousand nine hundred and eighty-seven.

TERRY E. BRANSTAD
Governor

Attest:

ELAINE BAXTER
Secretary of State

ORGANIZATION OF HOUSE

Arnould of Scott moved that all organizational matters not specifically provided for in Joint Rule 3 be the same for this Extraordinary Session as for the 1987 Regular Session of the Seventy-second General Assembly.

The motion prevailed.

Arnould of Scott moved that the Chief Clerk of the House be directed to send a written message to the Governor and to the Senate informing them that the House was duly organized and ready to transact business and receive any messages that they may transmit.

The motion prevailed.

MESSAGE FROM THE SENATE

The following message was received from the Senate:

Mr. Speaker: I am directed to inform your honorable body that the Senate has, pursuant to the June 3, 1987 proclamation of the Governor, duly organized for the Extraordinary Session of the Seventy-second General Assembly and is ready to receive communications from the House.

JOHN F. DWYER, Secretary

The House stood at ease at 10:12 a.m., until the fall of the gavel.

The House resumed session at 12:12 p.m., Speaker Avenson in the chair.

MESSAGE FROM THE SENATE

The following message was received from the Senate:

Mr. Speaker: I am directed to inform your honorable body that the Senate has on June 4, 1987, adopted the following concurrent resolution in which the concurrence of the House is asked:

Senate Concurrent Resolution 46, a concurrent resolution to provide for the business of the 1987 Extraordinary Session of the Seventy-second General Assembly.

JOHN F. DWYER, Secretary

COMMUNICATION FROM THE GOVERNOR

The following communication was received from Governor Terry E. Branstad:

OFFICE OF THE GOVERNOR
State Capitol
Des Moines, Iowa 50319

June 4, 1987

The Honorable Don Avenson
Speaker of the House
State Capitol Building
L O C A L

Dear Mr. Speaker:

Today, the 72nd General Assembly convenes in an extraordinary session to reduce income tax rates in Iowa. This task, if appropriately accomplished, can provide an enor-

mous benefit to Iowa's economic future and job creation potential. If the General Assembly is not up to this task, Iowa's future economic opportunities will be greatly limited.

House File 153 — the so-called "coupling" bill — appropriately conformed Iowa's definitions of taxable income with those of the federal government. To do otherwise would cause a taxpayers' nightmare by requiring all Iowans to keep separate sets of tax books for federal and state income tax preparation. However, in the regular session, the General Assembly failed to adopt an accompanying income tax rate reduction proposal. As a result, Iowa will be left with the highest top individual income tax rate in the country — 13% — and we will raise over \$170 million of additional income taxes on Iowans. This is simply too much tax at too high of rate.

If Iowa is to be competitive for economic growth, job creation, and entrepreneurs, we must reduce our top individual income tax rate to a competitive level. I have asked the General Assembly to reduce income tax rates prior to the June 9 deadline for signing or vetoing bills in order to give this General Assembly an opportunity to reduce income tax rates before the coupling bill must be disposed of. Without an accompanying rate reduction proposal, the coupling bill, standing alone, is simply unacceptable.

Therefore, I urge members of this General Assembly to adopt a compromise income tax program that reduces income taxes by \$63 million as compared to the coupling bill, reduces the top individual income tax rate from 13% to 6.9%, and raises the cigarette tax by a nickel a pack in order to shift the tax burden off the income taxpayer.

Each side in this continuing tax drama has given a bit in order to accomplish this compromise. Indeed, the compromise tax program must be seen in the whole as a way to reduce what would otherwise be an enormous additional income tax burden on Iowans, while providing our state with a very competitive top individual income tax rate.

I urge legislators to set aside partisan and individual differences to carefully consider this compromise tax proposal and to adopt it into law. Legislators participating in this effort can be part of the solution to the serious tax difficulties caused by the passage of House File 153 without an accompanying rate reduction program. Failure to participate in this effort will leave this state with the nation's highest top individual income tax rate, a taxpayer's nightmare and the spectre of a \$65 million property tax increase.

I urge all legislators to be part of the solution, not part of the problem.

Sincerely,
Terry E. Branstad
Governor

On motion by Arnould of Scott, the House was recessed at 12:12 p.m., until 3:00 p.m.

AFTERNOON SESSION

The House reconvened, Speaker Avenson in the chair.

MESSAGE FROM THE SENATE

The following message was received from the Senate:

Mr. Speaker: I am directed to inform your honorable body that the Senate has on June 4, 1987, passed the following bill in which the concurrence of the House is asked:

Senate File 523, a bill for an act relating to state taxes by revising the state

individual income tax by altering the tax brackets and rates; disallowing married persons filing separately on combined returns; increasing the amount below which no tax is owed; providing a two-earner tax credit; and by temporarily increasing the state sales, services, and use tax; and providing effective dates.

JOHN F. DWYER, Secretary

QUORUM CALL

A non-record roll call was requested to determine that a quorum was present. The vote revealed eighty-five members present, fifteen absent.

INTRODUCTION OF BILL

House File 688, by Halvorson of Webster, a bill for an act relating to the organization of the racing and gaming division of the department of commerce, making an appropriation, and providing effective dates, including contingent retroactive applicability.

Read first time and referred to committee on **appropriations**.

SENATE MESSAGE CONSIDERED

Senate File 523, by committee on ways and means, a bill for an act relating to state taxes by revising the state individual income tax by altering the tax brackets and rates; disallowing married persons filing separately on combined returns; increasing the amount below which no tax is owed; providing a two-earner tax credit; and by temporarily increasing the state sales, services, and use tax; and providing effective dates.

Read first time and referred to committee on **ways and means**.

The House stood at ease at 6:55 p.m., until the fall of the gavel.

The House resumed session at 8:00 p.m., Speaker Avenson in the chair.

RULES SUSPENDED

Arnould of Scott asked and received unanimous consent to suspend the rules for an immediate meeting of the committee on ways and means for the consideration of Senate File 523.

The House stood at ease at 8:02 p.m., until the fall of the gavel.

The House resumed session at 8:48 p.m., Speaker Avenson in the chair.

COMMITTEE RECOMMENDATION

MR. SPEAKER: The Chief Clerk of the House respectfully reports that the following committee recommendation has been received and is on file in the office of the Chief Clerk.

JOSEPH O'HERN
Chief Clerk of the House

COMMITTEE ON WAYS AND MEANS

Senate File 523, a bill for an act relating to state taxes by revising the state individual income tax by altering the tax brackets and rates; disallowing married persons filing separately on combined returns; increasing the amount below which no tax is owed; providing a two-earner tax credit; and by temporarily increasing the state sales, services, and use tax; and providing effective dates.

Fiscal Note is not required.

Recommended **Amend and Do Pass with amendment H—4388** June 4, 1987.

RULES SUSPENDED

Arnould of Scott asked and received unanimous consent to suspend the rules for the immediate consideration of Senate File 523 and to suspend Rule 31.8, relating to the timely filing of amendments, on Senate File 523.

CONSIDERATION OF BILL Ways and Means Calendar

Senate File 523, a bill for an act relating to state taxes by revising the state individual income tax by altering the tax brackets and rates; disallowing married persons filing separately on combined returns; increasing the amount below which no tax is owed; providing a two-earner tax credit; and by temporarily increasing the state sales, services, and use tax; and providing effective dates, with report of committee recommending amendment and passage was taken up for consideration.

Doderer of Johnson offered the following amendment H—4388 filed by the committee on ways and means:

H-4388

1 Amend Senate File 523 as amended, passed and
2 reprinted by the Senate, as follows:

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

5 "Section 1. Section 98.6, subsection 2, Code 1987,
6 is amended to read as follows:

7 2. Notwithstanding subsection 1, there is imposed
8 and shall be collected and paid to the department a
9 tax on all cigarettes used or otherwise disposed of in
10 this state for any purpose at the rate of nine mills
11 on each cigarette for the period beginning July 1,
12 1981 and ending September 30, 1985 and at the rate of
13 thirteen fifteen and one-half mills on each cigarette
14 beginning October July 1, 1985 1987.

15 Sec. 2. NEW SECTION. 98.40 INVENTORY TAX.

16 1. All persons required to be licensed under
17 section 98.13 as distributors having in their
18 possession and held for resale on the effective date
19 of an increase in the tax rate on cigarettes or little
20 cigars upon which the tax under section 98.6 or 98.43
21 has been paid, unused cigarette tax stamps which have
22 been paid for under section 98.8, or unused metered
23 imprints which have been paid for under section 98.12
24 shall be subject to an inventory tax on the items as
25 provided in this section.

26 2. Persons subject to the inventory tax imposed
27 under this section shall take an inventory as of the
28 close of the business day next preceding the effective
29 date of the increased tax rate of those items subject
30 to the inventory tax for the purpose of determining
31 the tax due. These persons shall report the tax on
32 forms provided by the department of revenue and
33 finance and remit the tax due within thirty days of
34 the prescribed inventory date. The department of
35 revenue and finance shall adopt rules as are necessary
36 to carry out this section.

37 3. The rate of the inventory tax on each item
38 subject to the tax as specified in subsection 1 is
39 equal to the difference between the amount paid on
40 each item under section 98.6, 98.8, 98.12, or 98.43
41 prior to the tax increase and the amount that is to be
42 paid on each similar item under section 98.6, 98.8,
43 98.12, or 98.43 after the tax increase except that in
44 computing the rate of the inventory tax any discount
45 allowed or allowable under section 98.8 shall not be
46 considered.

47 Sec. 3. Section 422.4, subsection 17, Code 1987,
48 is amended to read as follows:

49 17. a. "Annual inflation factor" means an index,
50 expressed as a percentage, determined by the

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1 department each year to reflect the purchasing power
2 of the dollar as a result of inflation during the
3 preceding calendar year. For the 1981 and subsequent
4 calendar years, "annual inflation factor" means an
5 index, expressed as a percentage, determined by the
6 department by October 15 of the calendar year
7 preceding the calendar year for which the factor is
8 determined to reflect the purchasing power of the
9 dollar as a result of inflation during the fiscal year
10 ending in the calendar year preceding the calendar
11 year for which the factor is determined. In
12 determining the annual inflation factor, the
13 department shall use the annual percent change, but
14 not less than zero percent, in the implicit price
15 deflator for the gross national product computed for
16 the whole calendar year or for the second quarter of
17 the calendar year, in the case of the annual inflation
18 factor for the 1981 and subsequent calendar years, by
19 the bureau of economic analysis of the United States
20 department of commerce and shall add two-fourths for
21 the 1980 and subsequent calendar years of that percent
22 change to one hundred percent. The annual inflation
23 factor for the 1979 calendar year is one hundred two
24 point three percent. The annual inflation factor and
25 the cumulative inflation factor shall each be
26 expressed as a percentage rounded to the nearest one-
27 tenth of one percent. The annual inflation factor
28 shall not be less than one hundred percent.

29 b. "Cumulative inflation factor" means the product
30 of the annual inflation factor for the 1978 1987
31 calendar year and all annual inflation factors for
32 subsequent calendar years as determined pursuant to
33 this subsection. The cumulative inflation factor
34 applies to all tax years beginning on or after January
35 1 of the calendar year for which the latest annual
36 inflation factor has been determined.

37 c. The annual inflation factor for the 1978 1987
38 calendar year is one hundred percent.

39 d. Notwithstanding the computation of the annual
40 inflation factor under paragraph "a" of this
41 subsection, the annual inflation factor is one hundred
42 percent for any calendar year in which the unobligated
43 state general fund balance on June 30 as certified by
44 the director of revenue and finance by September 10 of
45 the fiscal year beginning in that calendar year is
46 less than sixty million dollars. However, for the
47 1981 and subsequent calendar years, the annual
48 inflation factor is one hundred percent for any
49 calendar year if the unobligated state general fund
50 balance on June 30 of the calendar year preceding the

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1 calendar year for which the factor is determined, as
2 certified by the director of revenue and finance by
3 October 10, is less than sixty million dollars.

4 Sec. 4. Section 422.5, subsection 1, paragraphs a
5 through m, Code 1987, are amended by striking the
6 paragraphs and inserting in lieu thereof the
7 following:

8 a. For taxpayers other than married taxpayers
9 filing separately, estates, and trusts, the tax rates
10 are as follows:

11 (1) On all taxable income from zero through five
12 thousand dollars, one and one-half percent.

13 (2) On all taxable income exceeding five thousand
14 dollars but not exceeding ten thousand dollars, four
15 percent.

16 (3) On all taxable income exceeding ten thousand
17 dollars but not exceeding seventy thousand dollars,
18 six and one-half percent.

19 (4) On all taxable income exceeding seventy
20 thousand dollars, six and nine-tenths percent.

21 b. For a married person filing separately, an
22 estate, and a trust, the tax rates are as follows:

23 (1) On all taxable income from zero through two
24 thousand five hundred dollars, one and one-half
25 percent.

26 (2) On all taxable income exceeding two thousand
27 five hundred dollars but not exceeding five thousand
28 dollars, four percent.

29 (3) On all taxable income exceeding five thousand
30 dollars but not exceeding thirty-five thousand
31 dollars, six and one-half percent.

32 (4) On all taxable income exceeding thirty-five
33 thousand dollars, six and nine-tenths percent.

34 Sec. 5. Section 422.5, subsection 1, paragraph n,
35 Code 1987, is amended to read as follows:

36 n c. The tax imposed upon the taxable income of a
37 nonresident shall be computed by reducing the amount
38 determined pursuant to ~~paragraphs~~ paragraph "a"
39 through "m" or "b" by the amounts of nonrefundable
40 credits under this division and by multiplying this
41 resulting amount by a fraction of which the
42 nonresident's net income allocated to Iowa, as
43 determined in section 422.8, subsection 2, is the
44 numerator and the nonresident's total net income
45 computed under section 422.7 is the denominator. This
46 provision also applies to individuals who are
47 residents of Iowa for less than the entire tax year.

48 Sec. 6. Section 422.5, subsection 1, paragraph o,
49 unnumbered paragraph 1, Code 1987, as amended by 1987
50 Iowa Acts, House File 153, section 3, is amended to

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1 read as follows:

2 There is imposed upon every resident and
3 nonresident of this state, including estates and
4 trusts, the greater of the tax determined in
5 paragraphs "a" through "n" "c" or the state
6 alternative minimum tax equal to seventy-five percent
7 of the maximum state individual income tax rate,
8 rounded to the nearest one-tenth of one percent, of
9 the state alternative minimum taxable income of the
10 taxpayer as computed under this paragraph.

11 Sec. 7. Section 422.5, subsection 1, paragraph o,
12 unnumbered paragraph 5, Code 1987, as amended by 1987
13 Iowa Acts, House File 153, section 3, is amended to
14 read as follows:

15 In the case of a resident, including a resident
16 estate or trust, the state's apportioned share of the
17 state alternative minimum tax is one hundred percent
18 of the state alternative minimum tax computed in this
19 subsection. In the case of a nonresident, including a
20 nonresident estate or trust, or an individual, estate
21 or trust that is domiciled in the state for less than
22 the entire tax year, the state's apportioned share of
23 the state alternative minimum tax is the amount of tax
24 computed under this subsection, reduced by the
25 applicable credits in sections 422.10, 422.11, 422.11A
26 and 422.12 and this result multiplied by a fraction
27 with a numerator of the sum of state net income
28 allocated to Iowa as determined in section 422.8,
29 subsection 2, plus tax preference items, adjustments,
30 and losses under subparagraph (1) attributable to Iowa
31 and with a denominator of the sum of total net income
32 computed under section 422.7 and all tax preference
33 items, adjustments, and losses under subparagraph (1).
34 In computing this fraction, those items excludable
35 under subparagraph (1) shall not be used in computing
36 the tax preference items. Married taxpayers electing
37 to file separate returns or ~~separately on a combined~~
38 ~~return~~ must allocate the minimum tax computed in this
39 subsection in the proportion that each spouse's
40 respective preference items, adjustments, and losses
41 under subparagraph (1) bear to the combined preference
42 items, adjustments, and losses under subparagraph (1)
43 of both spouses.

44 Sec. 8. Section 422.5, subsection 6, Code 1987, as
45 amended by 1987 Iowa Acts, House File 153, section 4,
46 is amended to read as follows:

47 6. A person who is disabled, is sixty-two years of
48 age or older or is the surviving spouse of an
49 individual or survivor having an insurable interest in
50 an individual who would have qualified for the

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1 exemption under this paragraph for this tax year and
2 receives one or more annuities from the United States
3 civil service retirement and disability trust fund,
4 and whose net income, as defined in section 422.7, is
5 sufficient to require that the tax be imposed upon it
6 under this section, may determine final taxable income
7 for purposes of imposition of the tax by excluding the
8 amount of annuities received from the United States
9 civil service retirement and disability trust fund,
10 which are not already excluded in determining net
11 income, as defined in section 422.7, up to a maximum
12 each tax year of five thousand five hundred six
13 hundred twenty-seven dollars for a person who files a
14 separate state income tax return and eight thousand
15 one hundred eighty-four dollars total for a husband
16 and wife who file a joint state income tax return.
17 However, a surviving spouse who is not disabled or
18 sixty-two years of age or older can only exclude the
19 amount of annuities received as a result of the death
20 of the other spouse. The amount of the exemption
21 shall be reduced by the amount of any social security
22 benefits received. For the purpose of this section,
23 the amount of annuities received from the United
24 States civil service retirement and disability trust
25 fund taxable under the Internal Revenue Code shall be
26 included in net income for purposes of determining
27 eligibility under the five thousand dollar or less
28 exclusion.

29 Sec. 9. Section 422.5, subsection 7, Code 1987, is
30 amended to read as follows:

31 7. Upon determination of the latest cumulative
32 inflation factor, the director shall multiply each
33 dollar amount set forth in subsection 1, paragraphs
34 "a" through "m" and "b" of this section, and each
35 dollar amount specified in this section as the maximum
36 amount of annuities received which may be excluded in
37 determining final taxable income, by this cumulative
38 inflation factor, shall round off the resulting
39 product to the nearest one dollar, and shall
40 incorporate the result into the income tax forms and
41 instructions for each tax year.

42 Sec. 10. Section 422.7, subsections 6, 8, and 19,
43 Code 1987, as amended by 1987 Iowa Acts, House File
44 153, section 7, are amended to read as follows:

45 6. Individual taxpayers and married taxpayers who
46 file a joint federal income tax return and who elect
47 to file a joint return, or separate returns or
48 separate filing on a combined return for Iowa income
49 tax purposes, may avail themselves of the disability
50 income exclusion and shall compute the amount of the

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1 disability income exclusion subject to the limitations
2 for joint federal income tax return filers provided by
3 section 105(d) of the Internal Revenue Code. The
4 disability income exclusion provided in section 105(d)
5 of the Internal Revenue Code, as amended up to and
6 including December 31, 1982, continues to apply for
7 state income tax purposes for tax years beginning on
8 or after January 1, 1984.

9 8. Married taxpayers who file a joint federal
10 income tax return and who elect to file separate
11 returns ~~or separate filing on a combined return~~ for
12 Iowa income tax purposes, may avail themselves of the
13 expensing of business assets and capital loss
14 provisions of sections 179(a) and 1211(b) respectively
15 of the Internal Revenue Code and shall compute the
16 amount of expensing of business assets and capital
17 loss subject to the limitations for joint federal
18 income tax return filers provided by sections 179(b)
19 and 1211(b) respectively of the Internal Revenue Code.

20 19. Married taxpayers, who file a joint federal
21 income tax return and who elect to file separate
22 returns ~~or who elect separate filing on a combined~~
23 ~~return~~ for state income tax purposes, shall include in
24 net income any social security benefits received to
25 the same extent as those benefits are taxable on the
26 taxpayer's joint federal return for that year under
27 section 86 of the Internal Revenue Code. The benefits
28 included in net income must be allocated between the
29 spouses in the ratio of the social security benefits
30 received by each spouse to the total of these benefits
31 received by both spouses.

32 Sec. 11. Section 422.8, subsection 2, Code 1987,
33 is amended to read as follows:

34 2. Nonresident's net income allocated to Iowa is
35 the net income, or portion thereof, which is derived
36 from a business, trade, profession, or occupation
37 carried on within this state or income from any
38 property, trust, estate, or other source within Iowa.
39 If any business, trade, profession, or occupation is
40 carried on partly within and partly without the state,
41 only the portion of the net income which is fairly and
42 equitably attributable to that part of the business,
43 trade, profession, or occupation carried on within the
44 state is allocated to Iowa for purposes of section
45 422.5, subsection 1, paragraph "a" "c" and section
46 422.13 and income from any property, trust, estate, or
47 other source partly within and partly without the
48 state is allocated to Iowa in the same manner, except
49 that annuities, interest on bank deposits and
50 interest-bearing obligations, and dividends are

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1 allocated to Iowa only to the extent to which they are
2 derived from a business, trade, profession, or
3 occupation carried on within the state. However,
4 income received by an individual who is a resident of
5 another state is not allocated to Iowa if the income
6 is subject to an income tax imposed by the state where
7 the individual resides, and if the state of residence
8 allows a similar exclusion for income received in that
9 state by residents of Iowa. In order to implement the
10 exclusions, the director shall designate by rule the
11 states which allow a similar exclusion for income
12 received by residents of Iowa, and may enter into
13 agreements with other states to provide that similar
14 exclusions will be allowed, and to provide suitable
15 withholding requirements in each state.

16 Sec. 12. Section 422.9, subsection 1, unnumbered
17 paragraph 1, Code 1987, as amended by 1987 Iowa Acts,
18 House File 153, section 11, is amended to read as
19 follows:

20 An optional standard deduction of fifteen percent
21 of the net income ~~after deduction of federal income~~
22 ~~tax~~, not to exceed one thousand two hundred dollars
23 for a married person who files separately, one
24 thousand two hundred dollars for a single person or
25 three thousand dollars for a husband and wife who file
26 a joint return, a surviving spouse as defined in
27 section 2 of the Internal Revenue Code, or an
28 unmarried head of household as defined in the Internal
29 Revenue Code.

30 Sec. 13. Section 422.9, subsection 1, Code 1987,
31 is amended by adding the following new unnumbered
32 paragraph:

33 NEW UNNUMBERED PARAGRAPH. However, for tax years
34 beginning on or after January 1, 1987 but before
35 January 1, 1988, deduct only the amount of federal
36 income tax paid during the tax year for the previous
37 tax year. Federal income tax paid in estimated tax
38 payments during the tax year for the previous tax year
39 shall not be deducted. For tax years beginning on or
40 after January 1, 1987 but before January 1, 1988, add
41 only the amount of federal income tax refund received
42 during the tax year to the extent that the federal
43 income tax that was refunded had been deducted on a
44 return for a tax year beginning prior to January 1,
45 1987. Married persons who have filed a joint federal
46 income tax return and who have filed separate state
47 returns shall divide the federal income tax paid or
48 the federal income tax refund between the spouses in
49 the ratio of the federal adjusted gross income of each
50 spouse to the adjusted gross income of both spouses

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1 for the tax year which resulted in the income tax
2 payment or the income tax refund.

3 Sec. 14. Section 422.9, subsection 2, paragraph b,
4 Code 1987, is amended by striking the paragraph and
5 inserting in lieu thereof the following:

6 b. For tax years beginning on or after January 1,
7 1987 but before January 1, 1988, add the amount of
8 federal income tax paid during the tax year for the
9 previous tax year except for federal income tax paid
10 in estimated tax payments. For tax years beginning on
11 or after January 1, 1987 but before January 1, 1988,
12 subtract the amount of federal income tax refund
13 received during the tax year to the extent that the
14 federal income tax that was refunded had been deducted
15 on a return for a tax year beginning prior to January
16 1, 1987. Married persons who have filed a joint
17 federal income tax return and who have filed separate
18 state returns shall divide the federal income tax paid
19 or the federal income tax refund between the spouses
20 in the ratio of the federal adjusted gross income of
21 each spouse to the adjusted gross income of both
22 spouses for the tax year which resulted in the income
23 tax payment or the income tax refund.

24 Sec. 15. Section 422.12, subsection 2, unnumbered
25 paragraph 2, Code 1987, is amended to read as follows:

26 Married taxpayers electing to file separate returns
27 ~~or filing separately on a combined return~~ must
28 allocate the child and dependent care credit to each
29 spouse in the proportion that each spouse's respective
30 net income bears to the total combined net income.
31 Taxpayers affected by the allocation provisions of
32 section 422.8 shall be permitted a deduction for the
33 credit only in the amount fairly and equitably
34 allocable to Iowa under rules prescribed by the
35 director.

36 Sec. 16. Section 422.12, Code 1987, is amended by
37 adding the following new subsection:

38 **NEW SUBSECTION.** A two-earner credit for married
39 taxpayers filing jointly. The credit is equal to
40 three percent of the qualified earned income of the
41 spouse with the lower qualified earned income not to
42 exceed one hundred fifty dollars. For purposes of
43 this credit the term "qualified earned income" means
44 the same as provided in section 221 of the Internal
45 Revenue Code in effect on December 31, 1986, except
46 that only qualified earned income from Iowa sources
47 shall be considered for the credit. Nonresidents may
48 claim the credit only to the extent that both spouses
49 have qualified earned income from Iowa sources. For
50 married taxpayers filing jointly with adjusted gross

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1 income in excess of seventy-five thousand dollars, the
2 allowable amount of the two-earner credit shall be
3 reduced, but not below zero, by ten percent of the
4 credit for each one thousand dollars that the adjusted
5 gross income of the married taxpayers exceeds seventy-
6 five thousand dollars.

7 Sec. 17. Section 422.13, subsection 1, paragraph
8 b, Code 1987, is amended to read as follows:

9 b. The individual has net income of ~~four~~ five
10 thousand dollars or more for the tax year from sources
11 taxable under this division.

12 Sec. 18. Section 422.21, unnumbered paragraph 4,
13 Code 1987, is amended to read as follows:

14 The director shall determine for the ~~1979~~ 1988 and
15 subsequent calendar years the annual and cumulative
16 inflation factors for those calendar years to be
17 applied to tax years beginning on or after January 1
18 of that calendar year. The director shall compute the
19 new dollar amounts as specified therein to be adjusted
20 in section 422.5 by the latest cumulative inflation
21 factor and round off the result to the nearest one
22 dollar. The annual and cumulative inflation factors
23 determined by the director are not rules as defined in
24 section 17A.2, subsection 7.

25 Sec. 19. 1987 Iowa Acts, House File 675, sections
26 4 and 13, are repealed.

27 Sec. 20. 1987 Iowa Acts, House File 377, section
28 10, is amended to read as follows:

29 SEC. 10. This Act takes effect January 1, 1988.
30 Sections ~~4~~ 7 through ~~6~~ 9 apply to tax returns filed
31 for tax years beginning on or after January 1, 1987.
32 However, in determining the allocation between the
33 political candidates fund and the Iowa election
34 campaign fund of funds from the returns for the three
35 tax years beginning on or after January 1, 1987, 1988,
36 and 1989, only the first two hundred sixty thousand
37 dollars received for the tax returns of each of those
38 years shall be deposited in the Iowa election campaign
39 fund and the remainder shall be deposited in the
40 political candidates fund. In order to register for a
41 restricted campaign in 1988, a candidate's committee
42 existing in 1987 must characterize its December 31,
43 1987, balance as provided in section 56.33, subsection
44 10, and provide that information to the commission
45 with the report filed in January, 1988.

46 Sec. 21. Sections 3 through 11 and 13 through 18
47 of this Act are retroactive to January 1, 1987 for tax
48 years beginning on or after that date.

49 Sec. 22. Section 1 of this Act is effective July
50 1, 1987.

Page 10

1 Sec. 23. Section 12 of this Act is effective
2 January 1, 1988 for tax years beginning on or after
3 that date.

4 Sec. 24. This Act, being deemed of immediate
5 importance, is effective upon enactment."

6 2. Title page, by striking lines 1 through 6 and
7 inserting the following: "An Act relating to state
8 taxes by revising the state cigarette and little cigar
9 tax by increasing the tax and imposing an inventory
10 tax on cigarettes and little cigars, unused tax stamps
11 and metered imprints; and by revising the state
12 individual income tax by altering the tax brackets and
13 rates; disallowing married persons filing separately
14 on combined returns; eliminating the deduction for
15 federal income taxes paid; providing a two-earner tax
16 credit; maintaining the due dates for estimated tax
17 payments; and providing effective dates."

The House stood at ease at 8:55 p.m., until the fall of the gavel.

The House resumed session and consideration of the committee amendment H—4388 to Senate File 523 at 9:23 p.m., Speaker Avenson in the chair.

Halvorson of Clayton offered the following amendment H—4390, to the committee amendment H—4388, filed by him and Harbor of Mills from the floor and moved its adoption:

H—4390

1 Amend the Committee amendment, H—4388, to Senate
2 File 523 as amended, passed, and reprinted by the
3 Senate, as follows:

4 1. Page 6, by inserting after line 31, the
5 following:

6 "Sec. 60. Section 422.7, Code 1987, is amended by
7 adding the following new subsection:

8 NEW SUBSECTION. Except as otherwise provided in
9 section 97A.12, 97B.39, 411.13, or 602.9109 or this
10 section, deduct fifty percent of the first fifteen
11 thousand dollars received from a pension or retirement
12 system or plan."

13 2. Page 9, line 46, by inserting after the figure
14 "11" the following: ", 60".

Roll call was requested by Halvorson of Clayton and Hermann of Scott.

On the question "Shall amendment H—4390, to the committee amendment H—4388, be adopted?" (S.F. 523)

The ayes were, 36:

Beaman	Bennett	Branstad	Clark
Corbett	Corey	Daggett	De Groot
Diemer	Eddie	Garman	Halvorson, R. A.
Halvorson, R. N.	Harbor	Hermann	Hester
Hummel	Kremer	Lundby	Maulsby
McKean	Mullins	Paulin	Pellett
Petersen, D. F.	Renken	Royer	Schneklath
Shoning	Siegrist	Stromer	Stueland
Swartz	Tyrrell	Van Camp	Van Maanen

The nays were, 56:

Adams	Arnould	Beatty	Bisignano
Black	Blanshan	Brammer	Buhr
Carpenter	Chapman	Cohoon	Connolly
Connors	Cooper	Doderer	Dvorsky
Fey	Fogarty	Fuller	Groninga
Gruhn	Hammond	Hansen, S. D.	Harper
Hatch	Haverland	Holveck	Jay
Jochum	Johnson	Knapp	Koenigs
May	McKinney	Metcalf	Muhlbauer
Norrgard	Osterberg	Parker	Pavich
Peters	Peterson, M. K.	Poncy	Renaud
Rosenberg	Running	Schrader	Sherzan
Shoultz	Skow	Spear	Svoboda
Tabor	Teaford	Wise	Mr. Speaker

Absent or not voting, 8:

Hanson, D. R.	Lageschulte	Miller	Neuhauser
Ollie	Plasier	Platt	Swearingen

Amendment H—4390 lost.

Carpenter of Polk offered the following amendment H—4389, to the committee amendment H—4388, filed by her from the floor and moved its adoption:

H—4389

- 1 Amend the Committee amendment, H—4388, to Senate
- 2 File 523, as amended, passed, and reprinted by the
- 3 Senate, as follows:
- 4 1. Page 9, by inserting after line 24 the
- 5 following:
- 6 "Sec. _____. 1987 Iowa Acts, Senate File 511,
- 7 sections 493 and 494, are repealed.
- 8 Sec. _____. 1987 Iowa Acts, Senate File 511, section
- 9 498, is amended to read as follows:
- 10 SEC. 498. Sections 122, 207, 209, 210, 211, 220,
- 11 304, 305, 409, 411, 412, and 449 of this Act, being
- 12 deemed of immediate importance, take effect upon their

13 enactment. Sections 493 and 494 of this Act are
14 retroactive to January 1, 1987 and apply to tax years
15 beginning on or after that date."

A non-record roll call was requested.

The ayes were 41, nays 43.

Amendment H—4389 lost.

Lundby of Linn offered the following amendment H—4392, to the committee amendment H—4388, filed by her from the floor:

H—4392

1 Amend amendment H—4388, to Senate File 523 as
2 amended, passed, and reprinted by the Senate as
3 follows:

4 1. Page 9, by inserting after line 24, the
5 following:

6 "Sec. 55. State departments or agencies handling
7 or in charge of the community economic betterment
8 account of the Iowa plan fund, the RISE fund, the jobs
9 training programs under chapters 7B, 280B, and 280C,
10 and other funds or programs for providing assistance
11 to business in furtherance of economic development
12 shall not provide assistance from those funds or under
13 those programs until the department or agency has
14 studied the effect of such assistance on the
15 competitiveness of the business compared with existing
16 businesses and the potential for the displacement of
17 jobs from other businesses in the state.

18 In determining which businesses are to receive the
19 assistance from these funds or programs, consideration
20 should be given to the quality of jobs to be provided.
21 Jobs that have a higher wage scale, have a lower
22 turnover rate, are full-time, or are career-type
23 positions are considered higher in quality. When the
24 assistance is in the form of grants, businesses that
25 have wage scales substantially below that of existing
26 Iowa businesses should be rated as providing the
27 lowest quality of jobs and should therefore be given
28 the lowest ranking for providing such assistance.

29 Sec. _____. 1987 Iowa Acts, House File 658, section
30 4, subsection 2, is amended by adding the following
31 new unnumbered paragraph:

32 Effective June 1, 1987, no taxable certificates and
33 no nontaxable certificates which are part of the state
34 ceiling shall be allocated in excess of the amount of
35 ninety thousand dollars issued in furtherance of a job
36 training agreement executed after June 1, 1987, under
37 chapter 280B for the benefit of any single plant or
38 facility of an industry, as defined under section

39 280B.2, subsection 14, engaged in pork or beef
 40 slaughter, pork or beef packing, or pork or beef
 41 processing, unless the industry is a small business as
 42 defined in section 220.1, subsection 28 and no more
 43 than one issue of such certificates may be issued
 44 under the ceiling for any such plant or facility.”
 45 2. Page 9, by inserting after line 48, the
 46 following:
 47 “Sec. _____. Section 55 of this Act is retroactive
 48 to May 1, 1987.”

Doderer of Johnson rose on a point of order that amendment H—4392 was not germane.

The Speaker ruled the point well taken and amendment H—4392 not germane.

Lundby of Linn moved that the rules be suspended to consider amendment H—4392.

A non-record roll call was requested.

The ayes were 36, nays 41.

The motion to suspend the rules lost.

Doderer of Johnson moved the adoption of the committee amendment H—4388.

Roll call was requested by Doderer of Johnson and Arnould of Scott.

On the question “Shall the committee amendment H—4388 be adopted?” (S.F. 523)

The ayes were, 56:

Adams	Arnould	Beatty	Bisignano
Black	Blanshan	Brammer	Buhr
Chapman	Cohoon	Connolly	Connors
Cooper	Doderer	Dvorsky	Fey
Fogarty	Groninga	Gruhn	Halvorson, R. N.
Hammond	Hansen, S. D.	Harper	Hatch
Haverland	Holveck	Jay	Jochum
Johnson	Knapp	Koenigs	May
McKinney	Muhlbauer	Norrgard	Osterberg
Parker	Pavich	Peters	Peterson, M. K.
Poncy	Renaud	Rosenberg	Running
Schrader	Sherzan	Shoning	Shoultz
Siegrist	Skow	Spear	Swartz
Tabor	Teaford	Wise	Mr. Speaker

The nays were, 38:

Beaman	Bennett	Branstad	Carpenter
Clark	Corbett	Corey	Daggett
De Groot	Diemer	Eddie	Fuller
Garman	Halvorson, R. A.	Harbor	Hermann
Hester	Hummel	Kremer	Lundby
Maulsby	McKean	Metcalf	Mullins
Ollie	Paulin	Pellett	Petersen, D. F.
Platt	Renken	Royer	Schneklath
Stromer	Stueland	Svoboda	Tyrrell
Van Camp	Van Maanen		

Absent or not voting, 6:

Hanson, D. R.	Lageschulte	Miller	Neuhauser
Plasier	Swearingen		

The committee amendment H—4388 was adopted.

Doderer of Johnson moved that the bill be read a last time now and placed upon its passage which motion prevailed and the bill was read a last time.

On the question "Shall the bill pass?" (S.F. 523)

The ayes were, 58:

Adams	Arnould	Beatty	Bisignano
Black	Blanshan	Brammer	Buhr
Chapman	Cohoon	Connolly	Connors
Cooper	Doderer	Dvorsky	Fey
Fogarty	Groninga	Gruhn	Halvorson, R. N.
Hammond	Hansen, S. D.	Harper	Hatch
Haverland	Holveck	Jay	Jochum
Johnson	Knapp	Koenigs	May
McKinney	Muhlbauer	Norrgard	Ollie
Osterberg	Parker	Pavich	Peters
Peterson, M. K.	Plasier	Poncy	Renaud
Rosenberg	Schrader	Sherzan	Shoning
Shoultz	Siegrist	Skow	Spear
Svoboda	Swartz	Tabor	Teaford
Wise	Mr. Speaker		

The nays were, 37:

Beaman	Bennett	Branstad	Carpenter
Clark	Corbett	Corey	Daggett
De Groot	Diemer	Eddie	Fuller
Garman	Halvorson, R. A.	Harbor	Hermann
Hester	Hummel	Kremer	Lundby
Maulsby	McKean	Metcalf	Mullins
Paulin	Pellett	Petersen, D. F.	Platt
Renken	Royer	Running	Schneklath
Stromer	Stueland	Tyrrell	Van Camp
Van Maanen			

Absent or not voting, 5:

Hanson, D. R.
Swearingen

Lageschulte

Miller

Neuhauser

The bill having received a constitutional majority was declared to have passed the House and the title, as amended, was agreed to.

IMMEDIATE MESSAGE
(Senate File 523)

Arnould of Scott asked and received unanimous consent that Senate File 523 be immediately messaged to the Senate.

CERTIFICATE OF RECOGNITION

MR. SPEAKER: The Chief Clerk of the House respectfully reports that a certificate of recognition has been issued as follows:

1987-37 Robert B. Kay, Clarion — 40 years as a practicing attorney in Clarion and as a member of the Iowa Bar Association

JOSEPH O'HERN
Chief Clerk of the House

RESOLUTIONS FILED

HCR 53, by Halvorson of Webster, a concurrent resolution relating to the joint rules on conference committees.

Referred to committee on **rules and administration**.

HCR 54, by Halvorson of Webster, a concurrent resolution relating to the joint rules on appropriations bills.

Referred to committee on **rules and administration**.

HCR 55, by Halvorson of Clayton, a concurrent resolution to provide for the business of the 1987 Extraordinary Session of the Seventy-second General Assembly.

Laid over under **Rule 25**.

HR 13, by Halvorson of Webster, a resolution requesting an interim study of budgeting procedures and legislative rules.

Laid over under **Rule 25**.

SCR 46, by committee on rules and administration, a concurrent resolution to provide for the business of the 1987 Extraordinary Session of the Seventy-second General Assembly.

Laid over under **Rule 25**.

AMENDMENTS FILED

H-4384	S.C.R.	46	Halvorson of Clayton Harbor of Mills
H-4385	S.C.R.	46	Van Camp of Scott Halvorson of Clayton Harbor of Mills
H-4386	S.C.R.	46	Harbor of Mills Halvorson of Clayton

On motion by Arnould of Scott, the House adjourned at 10:33 p.m., until 9:30 a.m., Friday, June 5, 1987.

JOURNAL OF THE HOUSE

Second Calendar Day — Second Session Day

Hall of the House of Representatives
Des Moines, Iowa, Friday, June 5, 1987

The House met pursuant to adjournment, Speaker Avenson in the chair.

Prayer was offered by the Honorable Mark Haverland, state representative from Polk County.

The Journal of Thursday, June 4, 1987 was approved.

COMMUNICATION RECEIVED

The following communication was received and is on file in the office of the Chief Clerk:

COMMISSION FOR THE BLIND

The 1986 Annual Report, pursuant to Chapter 601K, Code of Iowa.

The House stood at ease at 9:44 a.m., until the fall of the gavel.

The House resumed session at 5:10 p.m., Speaker Avenson in the chair.

LEAVE OF ABSENCE

Leave of absence was granted as follows:

Halvorson of Clayton, for the remainder of the session, on request of Harbor of Mills.

QUORUM CALL

A non-record roll call was requested to determine that a quorum was present. The vote revealed eighty-seven members present, thirteen absent.

MESSAGE FROM THE SENATE

The following message was received from the Senate:

Mr. Speaker: I am directed to inform your honorable body that the Senate has on June 5, 1987, amended the House amendment, concurred in the House amendment as amended, and passed the following bill in which the concurrence of the House is asked:

Senate File 523, a bill for an act relating to state taxes by revising the state individual income tax by altering the tax brackets and rates; disallowing married persons filing separately on combined returns; increasing the amount below which no tax is owed; providing a two-earner tax credit; and by temporarily increasing the state sales, services, and use tax; and providing effective dates.

JOHN F. DWYER, Secretary

SENATE AMENDMENT CONSIDERED
House Refused to Concur

Doderer of Johnson called up for consideration **Senate File 523**, a bill for an act relating to state taxes by revising the state individual income tax by altering the tax brackets and rates; disallowing married persons filing separately on combined returns; increasing the amount below which no tax is owed; providing a two-earner tax credit; and by temporarily increasing the state sales, services, and use tax; and providing effective dates, amended by the House, further amended by the Senate amendment H—4393 to the House amendment as follows:

H—4393

1 Amend the House amendment, S—4122, to Senate File
2 523, as amended, passed, and reprinted by the Senate,
3 as follows:
4 1. By striking page 1, line 5 through page 10,
5 line 17, and inserting the following:
6 “Section 1. Section 422.4, subsection 17, Code
7 1987, is amended to read as follows:
8 17. a. “Annual inflation factor” means an index,
9 expressed as a percentage, determined by the
10 department each year to reflect the purchasing power
11 of the dollar as a result of inflation during the
12 preceding calendar year. For the 1981 and subsequent
13 calendar years, “annual inflation factor” means an
14 index, expressed as a percentage, determined by the
15 department by October 15 of the calendar year
16 preceding the calendar year for which the factor is
17 determined to reflect the purchasing power of the
18 dollar as a result of inflation during the fiscal year
19 ending in the calendar year preceding the calendar
20 year for which the factor is determined. In
21 determining the annual inflation factor, the
22 department shall use the annual percent change, but
23 not less than zero percent, in the implicit price
24 deflator for the gross national product computed for
25 the whole calendar year or for the second quarter of
26 the calendar year, in the case of the annual inflation
27 factor for the 1981 and subsequent calendar years, by
28 the bureau of economic analysis of the United States
29 department of commerce and shall add two-fourths for
30 the 1980 and subsequent calendar years of that percent
31 change to one hundred percent. The annual inflation
32 factor for the 1979 calendar year is one hundred two
33 point three percent. The annual inflation factor and
34 the cumulative inflation factor shall each be
35 expressed as a percentage rounded to the nearest one-

36 tenth of one percent. The annual inflation factor
37 shall not be less than one hundred percent.
38 b. "Cumulative inflation factor" means the product
39 of the annual inflation factor for the ~~1978~~ 1987
40 calendar year and all annual inflation factors for
41 subsequent calendar years as determined pursuant to
42 this subsection. The cumulative inflation factor
43 applies to all tax years beginning on or after January
44 1 of the calendar year for which the latest annual
45 inflation factor has been determined.
46 c. The annual inflation factor for the ~~1978~~ 1987
47 calendar year is one hundred percent.
48 d. Notwithstanding the computation of the annual
49 inflation factor under paragraph "a" of this
50 subsection, the annual inflation factor is one hundred

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1 percent for any calendar year in which the unobligated
2 state general fund balance on June 30 as certified by
3 the director of revenue and finance by September 10 of
4 the fiscal year beginning in that calendar year is
5 less than sixty million dollars. However, for the
6 1981 and subsequent calendar years, the annual
7 inflation factor is one hundred percent for any
8 calendar year if the unobligated state general fund
9 balance on June 30 of the calendar year preceding the
10 calendar year for which the factor is determined, as
11 certified by the director of revenue and finance by
12 October 10, is less than sixty million dollars.

13 Sec. 2. Section 422.5, subsection 1, paragraphs a
14 through m, Code 1987, are amended by striking the
15 paragraphs and inserting in lieu thereof the
16 following:

17 a. For taxpayers other than married taxpayers
18 filing separately, estates, and trusts, the tax rates
19 are as follows:

20 (1) On all taxable income from zero through five
21 thousand dollars, three percent.

22 (2) On all taxable income exceeding five thousand
23 dollars but not exceeding ten thousand dollars, four
24 percent.

25 (3) On all taxable income exceeding ten thousand
26 dollars but not exceeding forty-five thousand dollars,
27 six and one-half percent.

28 (4) On all taxable income exceeding forty-five
29 thousand dollars, nine and one-half percent.

30 b. For a married person filing separately, an
31 estate, and a trust, the tax rates are as follows:

32 (1) On all taxable income from zero through two
33 thousand five hundred dollars, three percent.

34 (2) On all taxable income exceeding two thousand

35 five hundred dollars but not exceeding five thousand
36 dollars, four percent.

37 (3) On all taxable income exceeding five thousand
38 dollars but not exceeding twenty-two thousand five
39 hundred dollars, six and one-half percent.

40 (4) On all taxable income exceeding twenty-two
41 thousand five hundred dollars, nine and one-half
42 percent.

43 For a taxpayer with taxable income in excess of
44 twenty-five thousand dollars, the benefit of income
45 taxed at the lowest two rates shall be added back at a
46 rate of two hundred fifty dollars for every one
47 thousand dollars in taxable income exceeding twenty-
48 five thousand dollars but not exceeding forty-five
49 thousand dollars until the total value of the rate
50 benefits are recovered.

Page 3

1 Sec. 3. Section 422.5, subsection 1, paragraph n,
2 Code 1987, is amended to read as follows:

3 n c. The tax imposed upon the taxable income of a
4 nonresident shall be computed by reducing the amount
5 determined pursuant to ~~paragraphs~~ paragraph "a"
6 through "m" or "b" by the amounts of nonrefundable
7 credits under this division and by multiplying this
8 resulting amount by a fraction of which the
9 nonresident's net income allocated to Iowa, as
10 determined in section 422.8, subsection 2, is the
11 numerator and the nonresident's total net income
12 computed under section 422.7 is the denominator. This
13 provision also applies to individuals who are
14 residents of Iowa for less than the entire tax year.

15 Sec. 4. Section 422.5, subsection 1, paragraph o,
16 unnumbered paragraph 1, Code 1987, as amended by 1987
17 Iowa Acts, House File 153, section 3, is amended to
18 read as follows:

19 There is imposed upon every resident and
20 nonresident of this state, including estates and
21 trusts, the greater of the tax determined in
22 paragraphs "a" through "n" "c" or the state
23 alternative minimum tax equal to seventy-five percent
24 of the maximum state individual income tax rate,
25 rounded to the nearest one-tenth of one percent, of
26 the state alternative minimum taxable income of the
27 taxpayer as computed under this paragraph.

28 Sec. 5. Section 422.5, subsection 1, paragraph o,
29 unnumbered paragraph 5, Code 1987, as amended by 1987
30 Iowa Acts, House File 153, section 3, is amended to
31 read as follows:

32 In the case of a resident, including a resident
33 estate or trust, the state's apportioned share of the

34 state alternative minimum tax is one hundred percent
35 of the state alternative minimum tax computed in this
36 subsection. In the case of a nonresident, including a
37 nonresident estate or trust, or an individual, estate
38 or trust that is domiciled in the state for less than
39 the entire tax year, the state's apportioned share of
40 the state alternative minimum tax is the amount of tax
41 computed under this subsection, reduced by the
42 applicable credits in sections 422.10, 422.11, 422.11A
43 and 422.12 and this result multiplied by a fraction
44 with a numerator of the sum of state net income
45 allocated to Iowa as determined in section 422.8,
46 subsection 2, plus tax preference items, adjustments,
47 and losses under subparagraph (1) attributable to Iowa
48 and with a denominator of the sum of total net income
49 computed under section 422.7 and all tax preference
50 items, adjustments, and losses under subparagraph (1).

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1 In computing this fraction, those items excludable
2 under subparagraph (1) shall not be used in computing
3 the tax preference items. Married taxpayers electing
4 to file separate returns ~~or separately on a combined~~
5 ~~return~~ must allocate the minimum tax computed in this
6 subsection in the proportion that each spouse's
7 respective preference items, adjustments, and losses
8 under subparagraph (1) bear to the combined preference
9 items, adjustments, and losses under subparagraph (1)
10 of both spouses.

11 Sec. 6. Section 422.5, subsection 2, Code 1987, as
12 amended by 1987 Iowa Acts, House File 675, section 2,
13 is amended to read as follows:

14 2. However, the tax shall not be imposed on a
15 resident or nonresident whose net income, as defined
16 in section 422.7, is ~~five~~ seven thousand dollars or
17 less; but in the event that the payment of tax under
18 this division would reduce the net income to less than
19 ~~five~~ seven thousand dollars, then the tax shall be
20 reduced to that amount which would result in allowing
21 the taxpayer to retain a net income of ~~five~~ seven
22 thousand dollars. The preceding sentence does not
23 apply to estates or trusts. For the purpose of this
24 subsection, the entire net income, including any part
25 of the net income not allocated to Iowa, shall be
26 taken into account. If the combined net income of a
27 husband and wife exceeds ~~five~~ seven thousand dollars,
28 neither of them shall receive the benefit of this
29 subsection, and it is immaterial whether they file a
30 joint return or separate returns. However, if a
31 husband and wife file separate returns and have a
32 combined net income of ~~five~~ seven thousand dollars or

33 less, neither spouse shall receive the benefit of this
34 paragraph, if one spouse has a net operating loss and
35 elects to carry back or carry forward the loss as
36 provided in section 422.9, subsection 3. A person who
37 is claimed as a dependent by another person as defined
38 in section 422.12 shall not receive the benefit of
39 this subsection if the person claiming the dependent
40 has net income exceeding five seven thousand dollars
41 or the person claiming the dependent and the person's
42 spouse have combined net income exceeding five seven
43 thousand dollars.

44 Sec. 7. Section 422.5, subsections 6 and 10, Code
45 1987, as amended by 1987 Iowa Acts, House File 153,
46 section 4, are amended to read as follows:

47 6. A person who is disabled, is sixty-two years of
48 age or older or is the surviving spouse of an
49 individual or survivor having an insurable interest in
50 an individual who would have qualified for the

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1 exemption under this paragraph for this tax year and
2 receives one or more annuities from the United States
3 civil service retirement and disability trust fund,
4 and whose net income, as defined in section 422.7, is
5 sufficient to require that the tax be imposed upon it
6 under this section, may determine final taxable income
7 for purposes of imposition of the tax by excluding the
8 amount of annuities received from the United States
9 civil service retirement and disability trust fund,
10 which are not already excluded in determining net
11 income, as defined in section 422.7, up to a maximum
12 each tax year of five thousand five hundred six
13 hundred twenty-seven dollars for a person who files a
14 separate state income tax return and eight thousand
15 one hundred eighty-four dollars total for a husband
16 and wife who file a joint state income tax return.
17 However, a surviving spouse who is not disabled or
18 sixty-two years of age or older can only exclude the
19 amount of annuities received as a result of the death
20 of the other spouse. The amount of the exemption
21 shall be reduced by the amount of any social security
22 benefits received. For the purpose of this section,
23 the amount of annuities received from the United
24 States civil service retirement and disability trust
25 fund taxable under the Internal Revenue Code shall be
26 included in net income for purposes of determining
27 eligibility under the five seven thousand dollar or
28 less exclusion.

29 10. In addition to the other taxes imposed by this
30 section, a tax is imposed on the amount of a lump sum
31 distribution for which the taxpayer has elected under

32 section 402(e) of the Internal Revenue Code to be
33 separately taxed for federal income tax purposes for
34 the tax year. The rate of tax is equal to twenty-five
35 percent of the separate federal tax imposed on the
36 amount of the lump sum distribution. A nonresident is
37 liable for this tax only on that portion of the lump
38 sum distribution allocable to Iowa. The total amount
39 of the lump sum distribution subject to separate
40 federal tax shall be included in net income for
41 purposes of determining eligibility under the five
42 seven thousand dollar or less exclusion.

43 Sec. 8. Section 422.5, subsection 7, Code 1987, is
44 amended to read as follows:

45 7. Upon determination of the latest cumulative
46 inflation factor, the director shall multiply each
47 dollar amount set forth in subsection 1, paragraphs
48 "a" through "m" and "b" of this section, and each
49 dollar amount specified in this section as the maximum
50 amount of annuities received which may be excluded in

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1 determining final taxable income, by this cumulative
2 inflation factor, shall round off the resulting
3 product to the nearest one dollar, and shall
4 incorporate the result into the income tax forms and
5 instructions for each tax year.

6 Sec. 9. Section 422.7, subsections 6, 8, and 19,
7 Code 1987, as amended by 1987 Iowa Acts, House File
8 153, section 7, are amended to read as follows:

9 6. Individual taxpayers and married taxpayers who
10 file a joint federal income tax return and who elect
11 to file a joint return, or separate returns or
12 ~~separate filing on a combined return~~ for Iowa income
13 tax purposes, may avail themselves of the disability
14 income exclusion and shall compute the amount of the
15 disability income exclusion subject to the limitations
16 for joint federal income tax return filers provided by
17 section 105(d) of the Internal Revenue Code. The
18 disability income exclusion provided in section 105(d)
19 of the Internal Revenue Code, as amended up to and
20 including December 31, 1982, continues to apply for
21 state income tax purposes for tax years beginning on
22 or after January 1, 1984.

23 8. Married taxpayers who file a joint federal
24 income tax return and who elect to file separate
25 returns or ~~separate filing on a combined return~~ for
26 Iowa income tax purposes, may avail themselves of the
27 expensing of business assets and capital loss
28 provisions of sections 179(a) and 1211(b) respectively
29 of the Internal Revenue Code and shall compute the
30 amount of expensing of business assets and capital

31 loss subject to the limitations for joint federal
32 income tax return filers provided by sections 179(b)
33 and 1211(b) respectively of the Internal Revenue Code.

34 19. Married taxpayers, who file a joint federal
35 income tax return and who elect to file separate
36 returns ~~or who elect separate filing on a combined~~
37 ~~return~~ for state income tax purposes, shall include in
38 net income any social security benefits received to
39 the same extent as those benefits are taxable on the
40 taxpayer's joint federal return for that year under
41 section 86 of the Internal Revenue Code. The benefits
42 included in net income must be allocated between the
43 spouses in the ratio of the social security benefits
44 received by each spouse to the total of these benefits
45 received by both spouses.

46 Sec. 10. Section 422.8, subsection 2, Code 1987,
47 is amended to read as follows:

48 2. Nonresident's net income allocated to Iowa is
49 the net income, or portion thereof, which is derived
50 from a business, trade, profession, or occupation

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1 carried on within this state or income from any
2 property, trust, estate, or other source within Iowa.
3 If any business, trade, profession, or occupation is
4 carried on partly within and partly without the state,
5 only the portion of the net income which is fairly and
6 equitably attributable to that part of the business,
7 trade, profession, or occupation carried on within the
8 state is allocated to Iowa for purposes of section
9 422.5, subsection 1, paragraph "~~n~~" "c" and section
10 422.13 and income from any property, trust, estate, or
11 other source partly within and partly without the
12 state is allocated to Iowa in the same manner, except
13 that annuities, interest on bank deposits and
14 interest-bearing obligations, and dividends are
15 allocated to Iowa only to the extent to which they are
16 derived from a business, trade, profession, or
17 occupation carried on within the state. However,
18 income received by an individual who is a resident of
19 another state is not allocated to Iowa if the income
20 is subject to an income tax imposed by the state where
21 the individual resides, and if the state of residence
22 allows a similar exclusion for income received in that
23 state by residents of Iowa. In order to implement the
24 exclusions, the director shall designate by rule the
25 states which allow a similar exclusion for income
26 received by residents of Iowa, and may enter into
27 agreements with other states to provide that similar
28 exclusions will be allowed, and to provide suitable
29 withholding requirements in each state.

30 Sec. 11. Section 422.12, subsection 2, unnumbered
31 paragraph 2, Code 1987, is amended to read as follows:

32 Married taxpayers electing to file separate returns
33 or filing separately on a combined return must
34 allocate the child and dependent care credit to each
35 spouse in the proportion that each spouse's respective
36 net income bears to the total combined net income.
37 Taxpayers affected by the allocation provisions of
38 section 422.8 shall be permitted a deduction for the
39 credit only in the amount fairly and equitably
40 allocable to Iowa under rules prescribed by the
41 director.

42 Sec. 12. Section 422.12, Code 1987, is amended by
43 adding the following new subsection:

44 NEW SUBSECTION. A two-earner credit for married
45 taxpayers filing jointly. The credit is equal to
46 three and one-half percent of the qualified earned
47 income of the spouse with the lower qualified earned
48 income not to exceed one hundred seventy-five dollars.
49 For purposes of this credit the term "qualified earned
50 income" means the same as provided in section 221 of

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1 the Internal Revenue Code in effect on December 31,
2 1986, except that only qualified earned income from
3 Iowa sources shall be considered for the credit.
4 Nonresidents may claim the credit only to the extent
5 that both spouses have qualified earned income from
6 Iowa sources.

7 Sec. 13. Section 422.13, subsection 1, paragraph
8 b, Code 1987, is amended to read as follows:

9 b. The individual has net income of ~~four~~ seven
10 thousand dollars or more for the tax year from sources
11 taxable under this division.

12 Sec. 14. Section 422.21, unnumbered paragraph 4,
13 Code 1987, is amended to read as follows:

14 The director shall determine for the ~~1979~~ 1988 and
15 subsequent calendar years the annual and cumulative
16 inflation factors for those calendar years to be
17 applied to tax years beginning on or after January 1
18 of that calendar year. The director shall compute the
19 new dollar amounts as specified therein to be adjusted
20 in section 422.5 by the latest cumulative inflation
21 factor and round off the result to the nearest one
22 dollar. The annual and cumulative inflation factors
23 determined by the director are not rules as defined in
24 section 17A.2, subsection 7.

25 Sec. 15. Section 422.43, subsections 1, 2, 6, and
26 10, Code 1987, are amended to read as follows:

27 1. There is imposed a tax of ~~four~~ five percent
28 upon the gross receipts from all sales of tangible

29 personal property, consisting of goods, wares, or
 30 merchandise, except as otherwise provided in this
 31 division, sold at retail in the state to consumers or
 32 users; a like rate of tax upon the gross receipts from
 33 the sales, furnishing or service of gas, electricity,
 34 water, heat, and communication service, including the
 35 gross receipts from such sales by any municipal
 36 corporation furnishing gas, electricity, water, heat,
 37 and communication service to the public in its
 38 proprietary capacity, except as otherwise provided in
 39 this division, when sold at retail in the state to
 40 consumers or users; a like rate of tax upon the gross
 41 receipts from all sales of tickets or admissions to
 42 places of amusement, fairs, and athletic events except
 43 those of elementary and secondary educational
 44 institutions; and a like rate of tax upon that part of
 45 private club membership fees or charges paid for the
 46 privilege of participating in any athletic sports
 47 provided club members.

48 2. There is imposed a tax of four percent like
 49 rate of tax upon the gross receipts derived from the
 50 operation of all forms of amusement devices and games

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1 of skill, games of chance, raffles, and bingo games as
 2 defined in chapter 99B, operated or conducted within
 3 the state of Iowa, the tax to be collected from the
 4 operator in the same manner as is provided for the
 5 collection of taxes upon the gross receipts of tickets
 6 or admission fees as provided in this section. The
 7 tax shall also be imposed upon the gross receipts
 8 derived from the sale of lottery tickets or shares
 9 pursuant to chapter 99E. The tax on the lottery
 10 tickets or shares shall be included in the sales price
 11 and distributed to the general fund as provided in
 12 section 99E.10.

13 6. There is imposed a tax of four percent like
 14 rate of tax upon the gross receipts from the sales of
 15 optional service or warranty contracts which provide
 16 for the furnishing of labor and materials and require
 17 the furnishing of any taxable service enumerated under
 18 this section. The gross receipts are subject to tax
 19 even if some of the services furnished are not
 20 enumerated under this section. For the purpose of
 21 this division, the sale of an optional service or
 22 warranty contract is a sale of tangible personal
 23 property. Additional sales, services, or use tax
 24 shall not be levied on services, parts, or labor
 25 provided under optional service or warranty contracts
 26 which are subject to tax under this section.

27 10. There is imposed a tax of four five percent

28 upon the gross receipts from the rendering,
29 furnishing, or performing of services as defined in
30 section 422.42.

31 Sec. 16. Section 422.45, Code 1987, is amended by
32 adding the following new subsection:

33 NEW SUBSECTION. The gross receipts from the sale,
34 furnishing, or service of gas, LP gas, home heating
35 oil, and any other fuels used by residential or
36 commercial customers, or electricity.

37 Sec. 17. Section 422.47, Code 1987, is amended by
38 adding the following new subsection:

39 NEW SUBSECTION. Construction contractors may make
40 application to the department for a refund of the
41 additional one percent tax paid under this division or
42 the additional one percent tax paid under chapter 423
43 by reason of the increase in the tax from four to five
44 percent for taxes paid on goods, wares, or merchandise
45 under the following conditions:

46 a. The goods, wares, or merchandise are
47 incorporated into an improvement to real estate in
48 fulfillment of a written contract fully executed prior
49 to June 1, 1987. The refund shall not apply to
50 equipment transferred in fulfillment of a mixed

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1 construction contract.

2 b. The contractor has paid to the department or to
3 a retailer the full five percent tax.

4 c. The claim is filed on forms provided by the
5 department and is filed within one year of the date
6 the tax is paid.

7 A contractor who makes an erroneous application for
8 refund is liable for payment of the excess refund paid
9 plus interest at the rate in effect under section
10 421.7. In addition, a contractor who willfully makes
11 a false application for refund is guilty of a simple
12 misdemeanor and is liable for a penalty equal to
13 seventy-five percent of the excess refund claimed.
14 Excess refunds, penalties, and interest due under this
15 subsection may be enforced and collected in the same
16 manner as the tax imposed by this division.

17 Sec. 18. Section 422.51, Code 1987, is amended by
18 adding the following new subsection:

19 NEW SUBSECTION. Beginning July 1, 1987 for
20 purposes of computing the amount of tax due from the
21 retailer under subsection 1, for each transaction in
22 which the purchaser does not pay the total gross
23 receipts at the time of the sale or performance of the
24 service and the retailer lists the transaction as an
25 account receivable, the tax due is computed on the
26 gross receipts at the time actually received by the

27 retailer.

28 Sec. 19. Section 423.2, Code 1987, is amended to
29 read as follows:

30 423.2 IMPOSITION OF TAX.

31 An excise tax is imposed on the use in this state
32 of tangible personal property purchased for use in
33 this state, at the rate of ~~four~~ five percent of the
34 purchase price of the property. The excise tax is
35 imposed upon every person using the property within
36 this state until the tax has been paid directly to the
37 county treasurer or the state department of
38 transportation, to a retailer, or to the department.
39 An excise tax is imposed on the use in this state of
40 services enumerated in section 422.43 at the rate of
41 ~~four~~ five percent. This tax is applicable ~~where~~ if
42 services are rendered, furnished, or performed in this
43 state or ~~where~~ if the product or result of the service
44 is used in this state. This tax is imposed on every
45 person using the services or the product of the
46 services in this state until the user has paid the tax
47 either to an Iowa use tax permit holder or to the
48 department.

49 Sec. 20. This section applies in regard to the
50 increase in the state sales, services, and use tax

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1 from four to five percent under sections 15 and 18 of
2 this Act. The use tax rate of five percent applies to
3 motor vehicles subject to registration which are
4 registered on or after July 1, 1987. The five percent
5 use tax rate will apply to the use of property when
6 the first taxable use in this state occurs on or after
7 July 1, 1987. The five percent rate will apply to the
8 gross receipts from the sale, furnishing, or service
9 of gas, electricity, water, heat, and communication
10 service if the date of billing the customer is on or
11 after July 1, 1987. In the case of a service contract
12 entered into prior to July 1, 1987 which contract
13 calls for periodic payments, the five percent rate
14 will apply to those payments made or due on or after
15 July 1, 1987. This periodic payment would apply, but
16 not be limited to, tickets of admissions, private club
17 membership fees, sources of amusement, equipment
18 rental, dry cleaning, reducing salons, dance schools,
19 and all other services subject to tax, except the
20 aforementioned utility services which are subject to a
21 special transitional rule. Unlike periodic payments
22 under service contracts, installment sales of goods,
23 wares, and merchandise are subject to the full amount
24 of sales or use tax when the sales contract is entered
25 into or the property is used in Iowa.

26 Sec. 21. Sections 1 through 14 of this Act are
27 retroactive to January 1, 1987 for tax years beginning
28 on or after that date.

29 Sec. 22. Sections 15 through 20 of this Act are
30 effective July 1, 1987.

31 Sec. 23. This Act, being deemed of immediate
32 importance, is effective upon enactment."

33 2. Title page, line 5, by striking the word
34 "temporarily".

35 3. Title page, line 6 by inserting after the word
36 "tax" the following: ", providing for refunds for
37 certain contractors as a result of the increase, and
38 exempting from the tax the sale, furnishing, and
39 service of certain utilities".

The House stood at ease at 5:20 p.m., until the fall of the gavel.

The House resumed session and consideration of the Senate amendment H—4393, to the House amendment, to Senate File 523 at 5:59 p.m., Speaker Avenson in the chair.

Doderer of Johnson moved that the House concur in the Senate amendment H—4393, to the House amendment.

Roll call was requested by Doderer of Johnson and Fey of Scott.

On the question "Shall the House concur in the Senate amendment H—4393, to the House amendment?" (S.F. 523)

The ayes were, 12:

Branstad	Diemer	Eddie	Fogarty
Fuller	Knapp	Koenigs	McKean
Muhlbauer	Mullins	Paulin	Platt

The nays were, 82:

Adams	Arnould	Beaman	Beatty
Bennett	Bisignano	Black	Blanshan
Brammer	Buhr	Carpenter	Chapman
Clark	Cohon	Connolly	Connors
Cooper	Corbett	Corey	De Groot
Doderer	Dvorsky	Fey	Garman
Groninga	Gruhn	Halvorson, R. N.	Hammond
Hansen, S. D.	Harbor	Harper	Hatch
Haverland	Hermann	Hester	Holveck
Hummel	Jay	Jochum	Johnson
Kremer	Lageschulte	Lundby	Maulsby
May	McKinney	Metcalf	Norrgard
Ollie	Osterberg	Parker	Pavich
Pellett	Peters	Petersen, D. F.	Peterson, M. K.
Plasier	Poncy	Renaud	Renken
Rosenberg	Royer	Running	Schneklath

Schrader	Sherzan	Shoning	Shoultz
Siegrist	Skow	Spear	Stromer
Stueland	Svoboda	Swartz	Tabor
Teaford	Tyrrell	Van Camp	Van Maanen
Wise	Mr. Speaker		

Absent or not voting, 6:

Daggett	Halvorson, R. A.	Hanson, D. R.	Miller
Neuhauser	Swearingen		

The motion lost and the House refused to concur in the Senate amendment H—4393, to the House amendment.

IMMEDIATE MESSAGE (Senate File 523)

Arnould of Scott asked and received unanimous consent that Senate File 523 be immediately messaged to the Senate.

The House stood at ease at 5:58 p.m., until the fall of the gavel.

The House resumed session at 7:25 p.m., Skow of Guthrie in the chair.

MESSAGE FROM THE SENATE

The following message was received from the Senate:

Mr. Speaker: I am directed to inform your honorable body that the Senate has on June 5, 1987, insisted on its amendment to Senate File 523, a bill for an act relating to state taxes by revising the state individual income tax by altering the tax brackets and rates; disallowing married persons filing separately on combined returns; increasing the amount below which no tax is owed; providing a two-earner tax credit; and by temporarily increasing the state sales, services, and use tax; and providing effective dates, and the members of the conference committee on the part of the Senate are: The Senator from Audubon, Senator Hutchins, Chair; the Senator from Polk, Senator Kinley; the Senator from Story, Senator Bruner; the Senator from Bremer, Senator Jensen; and the Senator from Muscatine, Senator Rife.

JOHN F. DWYER, Secretary

CONFERENCE COMMITTEE APPOINTED (Senate File 523)

The Speaker announced the appointment of the conference committee to consider the differences between the House and Senate concerning Senate File 523: Doderer of Johnson, chair; Brammer of Linn, Osterberg of Linn, Carpenter of Polk and Schnekloth of Scott.

On motion by Halvorson of Webster, the House adjourned at 7:26 p.m., until 9:00 a.m., Saturday, June 6, 1987.

JOURNAL OF THE HOUSE

Third Calendar Day — Third Session Day

Hall of the House of Representatives
Des Moines, Iowa, Saturday, June 6, 1987

The House met pursuant to adjournment, Speaker Avenson in the chair.

Prayer was offered by the Honorable John Connors, state representative from Polk County.

The Journal of Friday, June 5, 1987 was approved.

The House stood at ease at 1:35 p.m., until the fall of the gavel.

The House resumed session at 9:01 p.m., Speaker Avenson in the chair.

QUORUM CALL

A non-record roll call was requested to determine that a quorum was present. The vote revealed fifty-three members present, forty-seven absent.

LEAVE OF ABSENCE

Leave of absence was granted as follows:

Rosenberg of Story on request of Johnson of Winneshiek; Kremer of Buchanan on request of Diemer of Black Hawk; De Groot of Lyon on request of Bennett of Ida, all for the remainder of the day.

The House stood at ease at 9:05 p.m., until the fall of the gavel.

The House resumed session at 9:40 p.m., Speaker Avenson in the chair.

MESSAGE FROM THE SENATE

The following message was received from the Senate:

Mr. Speaker: I am directed to inform your honorable body that the Senate has on June 6, 1987, adopted the conference committee report and passed Senate File 523, a bill for an act relating to state taxes by revising the state individual income tax by altering the tax brackets and rates; disallowing married persons filing separately on combined returns; increasing the amount below which no tax is owed; providing a two-earner tax credit; and by temporarily increasing the state sales, services, and use tax; and providing effective dates.

JOHN F. DWYER, Secretary

**ADOPTION OF THE REPORT OF THE
CONFERENCE COMMITTEE
(Senate File 523)**

Doderer of Johnson called up for consideration the report of the conference committee on Senate File 523 as follows:

**REPORT OF THE CONFERENCE COMMITTEE
ON SENATE FILE 523**

To the President of the Senate and the Speaker of the House of Representatives:

We, the undersigned members of the conference committee appointed to resolve the differences between the Senate and the House of Representatives on Senate File 523, a bill for an act relating to state taxes by revising the state individual income tax by altering the tax brackets and rates; disallowing married persons filing separately on combined returns; increasing the amount below which no tax is owed; providing a two-earner tax credit; and by temporarily increasing the state sales, services, and use tax; and providing effective dates, respectfully make the following report:

1. That the Senate recede from its amendment, H-4393, to the House amendment, S-4122, to Senate File 523, as amended, passed, and reprinted by the Senate.

2. That the House recede from its amendment, S-4122, to Senate File 523, as amended, passed, and reprinted by the Senate.

3. That Senate File 523, as amended, passed, and reprinted by the Senate, be amended as follows:

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

"Section 1. Section 422.4, subsection 17, paragraph c, Code 1987, is amended to read as follows:

c. The annual inflation factor for the 1978 calendar year is one hundred percent. Notwithstanding the computation of the annual inflation factor under paragraph "a", the annual inflation factor for the 1987 calendar year is one hundred percent.

Sec. 2. Section 422.5, subsection 1, paragraph o, subparagraph (4), Code 1987, is amended by striking the subparagraph.

Sec. 3. Section 422.7, Code 1987, is amended by adding the following new subsection:

NEW SUBSECTION. In determining the taxpayer's net income, the adjusted gross income computed for federal tax purposes shall be adjusted to reflect the following:

a. **BUSINESS MEALS, TRAVEL, AND ENTERTAINMENT.** Deductions for expenses incurred for meals, travel, and entertainment for business purposes shall be determined under sections 170 and 274 of the Internal Revenue Code in effect on January 1, 1987 and all other provisions of the Internal Revenue Code in effect on January 1, 1987 relating to such deductions.

b. **DEPRECIATION.** Deductions for depreciation for property used for business purposes shall be determined under sections 46, 167, 178, 179, 280, 291, 312, 465, 467, 514, 751, 1245, 4162, 6111, and 7701 of the Internal Revenue Code in effect on January

1, 1987 and all other provisions of the Internal Revenue Code in effect on January 1, 1987 relating to such deductions.

c. CAPITALIZATION RULES. Capitalization rules for inventory, construction, and development costs as they relate to business activities shall be determined under sections 48, 263A, 312, 471, 267, 447, and 464 of the Internal Revenue Code in effect on January 1, 1987 and all other provisions of the Internal Revenue Code in effect on January 1, 1987 relating to such capitalization rules.

d. PASSIVE INVESTMENT ACTIVITIES. Deductions for passive investment activities shall be determined under section 469 of the Internal Revenue Code in effect on January 1, 1987 and all other provisions of the Internal Revenue Code in effect on January 1, 1987 relating to passive investment activities.

e. LONG-TERM CONTRACTS. Rules for determining the amount of deductions for long-term contracts relating to business activities shall be determined under sections 460 and 804 of the Internal Revenue Code in effect on January 1, 1987 and all other provisions of the Internal Revenue Code in effect on January 1, 1987 relating to such long-term contracts.

f. DISCHARGE OF INDEBTEDNESS. Treatment of income of a farmer resulting from the discharge of the farmer's indebtedness shall be determined under section 108(g) of the Internal Revenue Code in effect on January 1, 1987.

Sec. 4. Section 422.13, subsection 1, paragraph b, Code 1987, is amended to read as follows:

b. The individual has net income of ~~four~~ five thousand dollars or more for the tax year from sources taxable under this division.

Sec. 5. Section 422.32, subsections 4 and 11, Code 1987, are amended to read as follows:

4. The term "affiliated group" means a group of corporations as defined in section 1504(a) of the Internal Revenue Code of 1954.

11. ~~For purposes of section 422.3, subsection 5, the Internal Revenue Code of 1954 shall be interpreted to include the provisions of Pub. L. No. 98-4. "Internal Revenue Code" means the Internal Revenue Code of 1954, prior to the date of its redesignation as the Internal Revenue Code of 1986 by the Tax Reform Act of 1986, or means the Internal Revenue Code of 1986 as amended to and including January 1, 1987, whichever is applicable.~~

Sec. 6. Section 422.33, subsection 4, Code 1987, is amended by striking the subsection and inserting in lieu thereof the following:

4. In addition to all taxes imposed under this division, there is imposed upon each corporation doing business within the state the greater of the tax determined in subsection 1, paragraphs "a" through "d" or the state alternative minimum tax equal to sixty percent of the maximum state corporate income tax rate, rounded to the nearest one-tenth of one percent, of the state alternative minimum taxable income of the taxpayer computed under this subsection.

The state alternative minimum taxable income of a taxpayer is equal to the taxpayer's state taxable income as computed with the adjustments in section 422.35 and with the following adjustments:

a. Add items of tax preference included in federal alternative minimum taxable income under section 57, except subsections (a)(1) and (a)(5), of the Internal Revenue Code, make the adjustments included in federal alternative minimum taxable income under section 56, except subsections (a)(4) and (d), of the Internal Revenue Code, and add losses as required by section 58 of the Internal Revenue Code. In making the adjustment under section 56(c)(1) of the Internal Revenue Code, interest and dividends from federal securities net of amortization of any discount or premium shall be subtracted.

b. Apply the allocation and apportionment provisions of subsection 2.

c. Subtract an exemption amount of forty thousand dollars. This exemption amount shall be reduced, but not below zero, by an amount equal to twenty-five percent of the amount by which the alternative minimum taxable income of the taxpayer, computed without regard to the exemption amount in this paragraph, exceeds one hundred fifty thousand dollars.

d. In the case of a net operating loss computed for a tax year beginning after December 31, 1986 which is carried back or carried forward to the current taxable year, the net operating loss shall be reduced by the amount of items of tax preference and adjustments arising in the tax year which is taken into account in computing the net operating loss in section 422.35, subsection 13. The deduction for a net operating loss for a tax year beginning after December 31, 1986 which is carried back or carried forward to the current taxable year shall not exceed ninety percent of the alternative minimum taxable income determined without regard for the net operating loss deduction.

Sec. 7. Section 422.33, subsection 5, Code 1987, is amended to read as follows:

5. The taxes imposed under this division shall be reduced by a state tax credit for increasing research activities in this state equal to six and one-half percent of the state's apportioned share of the qualifying expenditures for increasing research activities. The state's apportioned share of the qualifying expenditures for increasing research activities is a percent equal to the ratio of qualified research expenditures in this state to the total qualified research expenditures. For purposes of this subsection, "qualifying expenditures for increasing research activities" means the qualifying expenditures as defined for the federal credit for increasing research activities which would be allowable under section ~~30~~ 41 of the Internal Revenue Code ~~of 1954, in effect on January 1, 1985.~~

Any credit in excess of the tax liability for the taxable year shall be refunded with interest computed under section 422.25. In lieu of claiming a refund, a taxpayer may elect to have the overpayment shown on its final, completed return credited to the tax liability for the following taxable year.

Sec. 8. Section 422.35, Code 1987, is amended to read as follows:

422.35 NET INCOME OF CORPORATION — HOW COMPUTED.

The term "net income" means the taxable income before the net operating loss deduction, as properly computed for federal income tax purposes under the Internal Revenue Code of 1954, with the following adjustments:

1. Subtract interest and dividends from federal securities.

2. Add interest and dividends from foreign securities and from securities of state and other political subdivisions exempt from federal income tax under the Internal Revenue Code of 1954.

3. Where the net income includes capital gains or losses, or gains or losses from property other than capital assets, and such gains or losses have been determined by using a basis established prior to January 1, 1934, an adjustment may be made, under rules and regulations prescribed by the director, to reflect the difference resulting from the use of a basis of cost or January 1, 1934, fair market value, less depreciation allowed or allowable, whichever is higher. Provided that the basis shall be fair market value as of January 1, 1955, less depreciation allowed or allowable, in the case of property acquired prior to that date if use of a prior basis is declared to be invalid.

4. Subtract fifty percent of the federal income taxes paid or accrued, as the case may be, during the tax year, adjusted by any federal income tax refunds; and add the Iowa income tax deducted in computing said taxable income.

5. Add the amount by which the basis of qualified depreciable property is required to be increased for depreciation purposes under the Internal Revenue Code Amendments Act of 1964 to the extent that such amount equals the net amount of the special deduction allowed on the basis of the amount by which the depreciable basis of such qualified property was required to be reduced for depreciation purposes under the Internal Revenue Code Amendments Act of 1962. The "net amount of the special deduction" shall be computed by taking the sum of the amounts by which the basis of qualified property was required to be decreased for depreciation purposes for the years 1962 and 1963 and subtracting from it the sum of the amounts by which the basis of such property was required to be increased, prior to 1964, for depreciation or disposition purposes under the Internal Revenue Code Amendments Act of 1962.

6. Subtract the amount of the jobs tax credit allowable for the tax year under section 51 of the Internal Revenue Code of 1954 to the extent that the credit increased federal taxable income.

7. If the taxpayer is a small business corporation, subtract an amount equal to fifty percent of the wages paid to individuals named in paragraphs "a", "b", and "c" who were hired for the first time by the taxpayer during the tax year for work done in this state:

a. A handicapped individual domiciled in this state at the time of the hiring who meets any of the following conditions:

(1) Has a physical or mental impairment which substantially limits one or more major life activities.

(2) Has a record of that impairment.

(3) Is regarded as having that impairment.

b. An individual domiciled in this state at the time of the hiring who meets any of the following conditions:

(1) Has been convicted of a felony in this or any other state or the District of Columbia.

(2) Is on parole pursuant to chapter 906.

(3) Is on probation pursuant to chapter 907, for an offense other than a simple misdemeanor.

(4) Is in a work release program pursuant to chapter 246, division IX.

c. An individual, whether or not domiciled in this state at the time of the hiring, who is on parole or probation and to whom the interstate probation and parole compact under section 907A.1 applies.

This deduction is allowed for the wages paid to the individuals successfully completing a probationary period named in paragraphs "a", "b", and "c" during the twelve months following the date of first employment by the taxpayer and shall be deducted in the tax years when paid.

For purposes of this subsection, "physical or mental impairment" means any physiological disorder or condition, cosmetic disfigurement, or anatomical loss affecting one or more of the body systems or any mental or psychological disorder, including mental retardation, organic brain syndrome, emotional or mental illness and specific learning disabilities.

For purposes of this subsection, "small business" means small business as defined in section 220.1, subsection 28, except that it shall also include the operation of a farm.

8. Subtract the amount of the alcohol fuel credit allowable for the tax year under section 40 of the Internal Revenue Code of 1954 to the extent that the credit increased federal taxable income.

9. Add the amounts deducted and subtract the amounts included in income as a result of the treatment provided sale-leaseback agreements under section 168(f)(8) of the Internal Revenue Code of 1954 for property placed in service by the transferee prior to January 1, 1986 to the extent that the amounts deducted and the amounts included in income are not otherwise deductible or included in income under the other provisions of the Internal Revenue Code of 1954 as amended to and including December 31, 1985. Entitlement to depreciation on any property involved in a sale-leaseback agreement which is placed in service by the transferee prior to January 1, 1986 shall be determined under the Internal Revenue Code of 1954 as amended to and including December 31, 1985, excluding section 168(f)(8) in making the determination.

10. Add the amount of windfall profits tax deducted under section 164(a) of the Internal Revenue Code of 1954.

11. Add the combined net losses from passive farming activity in excess of twenty-five thousand dollars that offset income from other sources. Net losses under section 165 of the Internal Revenue Code of 1954, exclusive of net gains incurred passively from the operation of a farming business, as defined in section 464(e) of the Internal Revenue Code of 1954, are to be combined from businesses, rents, partnerships, corporations, estates or trusts except losses under sections 1211 and 1231 of the Internal Revenue Code of 1954. Farming activity is passive if the taxpayer does not materially participate in the activity nor provide substantial services to the farming business. A loss from an activity that is disallowed under this subsection shall be treated as a deduction allowable to that activity in the first succeeding tax year.

12. Add the percentage depletion amount determined with respect to an oil, gas, or geothermal well using methods in section 613 of the Internal Revenue Code of 1954 that is in excess of the cost depletion amount determined under section 611 of the Internal Revenue Code of 1954.

13. If after applying all of the adjustments provided for in this section and the allocation and apportionment provisions of section 422.33, the Iowa taxable income results in a net operating loss, such net operating loss shall be deducted as follows:

a. The Iowa net operating loss shall be carried back three taxable years or to the taxable year in which the corporation first commenced doing business in this state, whichever is later.

b. The Iowa net operating loss remaining after being carried back as required in paragraph "a" of this subsection or if not required to be carried back shall be carried forward fifteen taxable years.

c. If the election under section 172(b)(3)(C) of the Internal Revenue Code of 1954 is made, the Iowa net operating loss shall be carried forward fifteen taxable years.

d. No portion of a net operating loss which was sustained from that portion of the trade or business carried on outside the state of Iowa shall be deducted.

Provided, however, that a corporation affected by the allocation provisions of section 422.33 shall be permitted to deduct only such portion of the deductions for net operating loss and federal income taxes as is fairly and equitably allocable to Iowa, under rules prescribed by the director.

Sec. 9. Section 422.35, subsection 2, Code 1987, is amended to read as follows:

2. Add interest and dividends from foreign securities, ~~and from securities of state and other political subdivisions, and from regulated investment companies exempt from federal income tax under the Internal Revenue Code of 1954.~~

Sec. 10. Section 422.35, subsection 11, Code 1987, is amended by striking the subsection.

Sec. 11. Section 422.35, Code 1987, is amended by adding the following new subsection:

NEW SUBSECTION. Subtract the loss on the sale or exchange of a share of a regulated investment company held for six months or less to the extent the loss was disallowed under section 852(b)(4)(B) of the Internal Revenue Code.

Sec. 12. Section 422.36, subsection 5, Code 1987, is amended to read as follows:

5. Where a corporation is not subject to income tax and the stockholders of such corporation are taxed on the corporation's income under the provisions of the Internal Revenue Code of 1954, the same tax treatment shall apply to such corporation and such stockholders for Iowa income tax purposes.

Sec. 13. Section 422.37, subsection 7, Code 1987, is amended to read as follows:

7. The computation of consolidated taxable income for the members of an affiliated group of corporations subject to tax shall be made in the same manner and under the same procedures, including all intercompany adjustments and eliminations, as are required for consolidating the incomes of affiliated corporations for the taxable year for federal income tax purposes in accordance with section 1502 of the Internal Revenue Code of 1954.

Sec. 14. Section 422.60, Code 1987, is amended by striking the section and inserting in lieu thereof the following:

422.60 IMPOSITION OF TAX.

1. A franchise tax according to and measured by net income is imposed on financial institutions for the privilege of doing business in this state as financial institutions.

2. In addition to all taxes imposed under this division, there is imposed upon each financial institution doing business within the state the greater of the tax determined in section 422.63 or the state alternative minimum tax equal to sixty percent of the maximum state franchise tax rate, rounded to the nearest one-tenth of one percent, of the state alternative minimum taxable income of the taxpayer computed under this subsection.

The state alternative minimum taxable income of a taxpayer is equal to the taxpayer's state taxable income as computed with the adjustments in section 422.61, subsection 4, and with the following adjustments:

a. Add items of tax preference included in federal alternative minimum taxable income under section 57, except subsections (a)(1) and (a)(5), of the Internal Revenue Code, make the adjustments included in federal alternative minimum taxable income under section 56, except subsections (a)(4), (c)(1), (d), (f), and (g), of the Internal Revenue Code, and add losses as required by section 58 of the Internal Revenue Code.

b. Make the adjustments provided in section 56(c)(1) of the Internal Revenue Code, except that in making the calculation under sections 56(f)(1) and 56(g)(1) of the Internal Revenue Code the state alternative minimum taxable income, computed without regard to the adjustments made by this paragraph, the exemption provided for in paragraph "d", and the state alternative tax net operating loss described in paragraph "e", shall be substituted for the items described in sections 56(f)(1)(B) and 56(g)(1)(B) of the Internal Revenue Code.

c. Apply the allocation and apportionment provisions of section 422.60.

d. Subtract an exemption amount of forty thousand dollars. This exemption amount shall be reduced, but not below zero, by an amount equal to twenty-five percent of the amount by which the alternative minimum taxable income of the taxpayer, computed without regard to the exemption amount in this paragraph, exceeds one hundred fifty thousand dollars.

e. In the case of a net operating loss beginning after December 31, 1986 which is carried back or carried forward to the current taxable year, the net operating loss shall be reduced by the amount of items of tax preference and adjustments arising in the tax year which was taken into account in computing the net operating loss in section 422.35, subsection 13. The deduction for a net operating loss for a tax year beginning after December 31, 1986 which is carried back or carried forward to the current taxable year shall not exceed ninety percent of the alternative minimum taxable income determined without regard for the net operating loss deduction.

Sec. 15. Section 422.61, subsection 2, Code 1987, is amended to read as follows:

2. "Taxable year" means the calendar year or the fiscal year ending during a calendar year, for which the tax is payable. "Fiscal year" includes a tax period of less than twelve months if, under the Internal Revenue Code of 1954, a corporation is required to file a tax return covering a tax period of less than twelve months.

Sec. 16. Section 422.61, subsection 4, Code 1987, is amended to read as follows:

4. "Net income" means the net income of the financial institution computed in accordance with section 422.35, with the exception that interest and dividends from federal securities shall not be subtracted, ~~no~~ federal income taxes paid or accrued shall not be subtracted, and notwithstanding the provisions of sections 262.41 and 262.51 or any other provisions of the law, income from obligations of the state and its political subdivisions and any amount of franchise taxes paid or accrued under this division during the taxable year shall be added. Any deduction disallowed under section 265(b) or 291(e)(1)(B) of the Internal Revenue Code shall be subtracted.

Sec. 17. Section 450A.1, Code 1987, is amended to read as follows:

450A.1 DEFINITIONS.

As used in this chapter, unless the context otherwise requires:

1. "Generation skipping transfer" means the generation skipping transfer as defined in section 2611 of the Internal Revenue Code of 1954.

2. "Internal Revenue Code of 1954" means the same as the term is defined in section 422.3.

3. "~~Deemed transferor~~" means the deemed transferor as defined in section 2612 of the Internal Revenue Code of 1954.

4. "Director" means the director of the department of revenue and finance.

5. "Generation skipping trust" means a generation skipping trust as defined in section 2611 of the Internal Revenue Code of 1954.

6. "Generation skipping trust equivalent" means a generation skipping trust equivalent as defined in section 2611 of the Internal Revenue Code of 1954.

7. 4. "Distributee Transferee" means a person receiving property in a generation skipping transfer.

8 5. "Department" means the department of revenue and finance.

6. "Direct skip" means the same as the term is defined in section 2612(c) of the Internal Revenue Code.

7. "Taxable termination" means the same as the term is defined in section 2612(a) of the Internal Revenue Code.

8. "Taxable distribution" means the same as the term is defined in section 2612(b) of the Internal Revenue Code.

9. "Transferor", "trust", "trustee" and "interest" means the same as those respective terms are defined in section 2652 of the Internal Revenue Code.

Sec. 18. Section 450A.2, Code 1987, is amended to read as follows:

450A.2 IMPOSITION OF TAX.

A tax is imposed on the transfer of any property, included in a generation skipping transfer, other than a direct skip, occurring at the same time as, or after, and as a result of the death of the deemed transferor an individual, equal to the in an amount of equal to the maximum federal credit allowable under section 2602(e)(5)(B) 2604 of the Internal Revenue Code of 1954 for that portion of state estate, inheritance, legacy, or succession tax the generation skipping transfer tax actually paid to the state in respect of any property included in the generation skipping transfer.

Where the deemed transferor is a resident of Iowa and all property included in a generation skipping transfer that is subject to tax under this section has a situs in Iowa, or is subject to the jurisdiction of the courts of Iowa, an amount equal to the total credit as allowed under the Internal Revenue Code of 1954 shall be paid to the state of Iowa. Where the deemed transferor is a nonresident or where the property included in a generation skipping transfer that is subject to tax under this section has a situs outside the state of Iowa and not subject to the jurisdiction of Iowa courts, the tax shall be prorated on the basis that the value of Iowa property included in the generation skipping transfer bears to the total value of property included in the generation skipping transfer.

Sec. 19. Section 450A.3, Code 1987, is amended to read as follows:

450A.3 VALUE OF PROPERTY.

The value of property, included in a generation skipping transfer, shall be the same as determined for federal generation skipping transfer tax purposes under the Internal Revenue Code of 1954.

Sec. 20. Section 450A.4, Code 1987, is amended to read as follows:

450A.4 PAYMENT OF THE TAX.

The tax imposed by this chapter shall be paid within twelve months on or before the last day of the ninth month after the death of the deemed transferor if the transfer occurs at that time, or if later, the day which is twelve months after the day on which such generation skipping transfer occurred individual whose death is the event causing the generation skipping transfer which is eligible for the credit for state taxes paid under section 2604 of the Internal Revenue Code. For purposes of this chapter, any property transferred during the three year period ending on the date of the deemed transferor's death and which is included in a generation skipping transfer under the Internal Revenue Code of 1954 shall be considered as transferred on the deemed transferor's death.

Sec. 21. Section 450A.5, Code 1987, is amended to read as follows:

450A.5 LIABILITY FOR THE TAX.

The distributee transferee of the property included in the generation skipping transfer shall be personally liable for the tax to the extent of the fair market its value, determined under section 2624 of the Internal Revenue Code as of the time of the distribution, of the property received in the distribution generation skipping transfer. If the tax is attributable to a taxable termination, as defined in section 2613 2612(a) of the Internal Revenue Code of 1954, the trustee and the transferee shall be personally liable for the tax to the extent of the value of the property subject to tax under the trustee's control.

Sec. 22. Section 450A.6, Code 1987, is amended to read as follows:

450A.6 LIEN OF THE TAX.

The tax imposed by this chapter shall be a lien on the property subject to the tax for a period of ten years from the time the generation skipping transfer occurs.

Full payment of the tax, penalty and interest due and interest, if any, shall release the lien and discharge the distributee transferee and trustee of personal liability. Unless the lien has been perfected by recording, a transfer by the distributee transferee or the trustee to a bona fide purchaser for value shall divest the property of the lien. If the lien is perfected by recording, the rights of the state under the lien have priority over all subsequent mortgages, purchases or judgment creditors. The department may release the lien prior to the payment of the tax due if adequate security for payment of the tax is given.

Sec. 23. Section 450A.10, Code 1987, is amended to read as follows:

450A.10 DIRECTOR TO ENFORCE COLLECTION.

It shall be the duty of the director to enforce collection of the tax imposed by this chapter and shall with all the rights of a party in interest, represent the state in any proceedings to collect the tax. The director shall have the power to bring suit against any person liable for the payment of the tax, penalty, interest and costs and may foreclose the lien of the tax in the same manner as is now prescribed for the foreclosure of real estate mortgages and upon judgment may cause execution to be issued to sell so much of the property necessary to satisfy the tax, penalty, interest and costs due.

Sec. 24. Section 450A.11, Code 1987, is amended to read as follows:

450A.11 DUTY TO CLAIM MAXIMUM CREDIT.

It shall be the duty of any person liable for the payment of the tax to claim the maximum federal credit allowable for that portion of the state estate, inheritance, legacy or succession generation skipping transfer tax paid in respect of any property included in a taxable generation skipping transfer. Claiming on a federal return a sum less than the maximum federal credit allowable shall not relieve any person liable for the tax of the duty to pay the tax imposed under this chapter.

If an amended or supplemental return is filed with the internal revenue service which results in a change in the amount of tax owing under this chapter, the persons liable for the payment of the tax shall submit an amended return, on forms prescribed by the director, indicating the amount of the tax then owing as a result of such change.

If any federal generation skipping transfer tax has been paid before the enactment of this chapter, the persons liable for the payment of the tax under this chapter shall file an amended federal return claiming the maximum federal credit allowable and file the Iowa returns specified in section 450A.8 within six months after the enactment of this chapter or within the time limit provided in section 450A.4 whichever is the later.

Sec. 25. Notwithstanding section 8.55, the moneys in the Iowa economic emergency fund on July 1, 1987 are transferred to the general fund of the state. Funds transferred to the general fund of the state shall be used to defray expenses incurred for the fiscal year beginning July 1, 1987 and ending June 30, 1988.

Sec. 26. 1987 Iowa Acts, House File 675, sections 4 and 13, are repealed.

Sec. 27. 1987 Iowa Acts, House File 377, section 10, is amended to read as follows:

SEC. 10. This Act takes effect January 1, 1988. Sections 4 7 through 6 9 apply to tax returns filed for tax years beginning on or after January 1, 1987. However, in determining the allocation between the political candidates fund and the Iowa election campaign fund of funds from the returns for the three tax years beginning on or after January 1, 1987, 1988, and 1989, only the first two hundred sixty thousand dollars received for the tax returns of each of those years shall be deposited in the Iowa election campaign fund and the remainder shall be deposited in the political candidates fund. In order to register for a restricted campaign in 1988, a candidate's committee existing in 1987 must characterize its December 31, 1987, balance as provided in section 56.33, subsection 10, and provide that information to the commission with the report filed in January, 1988.

Sec. 28. 1987 Iowa Acts, House File 153, sections 1 through 23, are repealed.

Sec. 29. 1987 Iowa Acts, House File 153, sections 57 and 58, are amended to read as follows:

SEC. 57. Sections 1, 2, 4, 5, 6, 7, 11, 15 through 24, 26, 27, 31, 32, 34, and 36 of this Act are retroactive to January 1, 1986 for tax years beginning on or after that date.

SEC. 58. Sections 3, 8, 9, 10, 12, 13, 14, 25, 28, 29, 30, 33, and 35 of this Act are retroactive to January 1, 1987 for tax years beginning on or after that date.

Sec. 30. Sections 5, 7, 8, 12, 13, and 15 of this Act are retroactive to January 1, 1986 for tax years beginning on or after that date.

Sec. 31. Sections 2, 3, 4, 6, 9, 10, 11, 14, and 16 of this Act are retroactive to January 1, 1987 for tax years beginning on or after that date.

Sec. 32. Sections 17 through 24 of this Act are retroactive to October 22, 1986 for generation skipping transfers which are eligible for the credit for state taxes under section 2604 of the Internal Revenue Code and are made after October 22, 1986, subject to the special rules of section 1433(b) of Public Law 99-514.

Sec. 33. This Act, being deemed of immediate importance, is effective upon enactment."

2. Title page, by striking lines 1 through 6 and inserting the following: "An act relating to state finances by conforming its corporate income tax, franchise tax, and generation skipping transfer tax to the new federal tax provisions; only conforming its individual income tax to the new federal tax provisions in those areas dealing with trade, business, and investment activities; setting the latest cumulative inflation factor for purposes of individual income tax rates at the previous rate; changing the criteria for who must file an individual income tax return; forestalling the transfer of funds from the general fund to the Iowa economic emergency fund; and providing effective dates."

ON THE PART OF THE HOUSE:

MINNETTE DODERER, Chair
PHIL BRAMMER
DAVID OSTERBERG
HUGO SCHNEKLOTH

ON THE PART OF THE SENATE:

BILL HUTCHINS, Chair
GEORGE R. KINLEY
CHARLES BRUNER

Connors of Polk in the chair at 11:00 p.m.

Speaker Avenson in the chair at 11:28 p.m.

Doderer of Johnson moved the adoption of the conference committee report and the amendments contained therein.

The motion prevailed and the report was adopted.

Doderer of Johnson moved that the bill be read a last time now and placed upon its passage which motion prevailed and the bill was read a last time.

On the question "Shall the bill pass?" (S.F. 523)

The ayes were, 60:

Adams	Arnould	Beatty	Bisignano
Black	Blanshan	Brammer	Buhr
Chapman	Clark	Cphoon	Connolly
Connors	Cooper	Doderer	Dvorsky
Fey	Fogarty	Fuller	Groninga
Gruhn	Halvorson, R. N.	Hammond	Hansen, S. D.
Harper	Hatch	Haverland	Hermann
Holveck	Jay	Jochum	Johnson
Knapp	Koenigs	McKinney	Muhlbauer
Norrgard	Ollie	Osterberg	Parker
Pavich	Peters	Peterson, M. K.	Poncy
Renaud	Running	Schnekloth	Schrader
Sherzan	Shoning	Shoultz	Siegrist
Skow	Spear	Svoboda	Swartz
Tabor	Teaford	Wise	Mr. Speaker

The nays were, 28:

Beaman	Bennett	Branstad	Carpenter
Corbett	Corey	Daggett	Diemer
Eddie	Garman	Harbor	Hester
Lageschulte	Lundby	Maulsby	McKean
Metcalf	Mullins	Paulin	Pellett
Petersen, D. F.	Plasier	Platt	Renken
Stromer	Tyrrell	Van Camp	Van Maanen

Absent or not voting, 12:

De Groot	Halvorson, R. A.	Hanson, D. R.	Hummel
Kremer	May	Miller	Neuhauser
Rosenberg	Royer	Stueland	Swearingen

The bill having received a constitutional majority was declared to have passed the House and the title, as amended, was agreed to.

MESSAGE FROM THE SENATE

The following message was received from the Senate:

Mr. Speaker: I am directed to inform your honorable body that the Senate has on June 6, 1987, adopted the following concurrent resolution in which the concurrence of the House is asked:

Senate Concurrent Resolution 47, a concurrent resolution to provide for adjournment sine die for the Extraordinary Session of the Seventy-second General Assembly.

JOHN F. DWYER, Secretary

ADOPTION OF SENATE CONCURRENT RESOLUTION 47

Arnould of Scott asked and received unanimous consent for the immediate consideration of Senate Concurrent Resolution 47 as follows, and moved its adoption:

- 1 SENATE CONCURRENT RESOLUTION 47
- 2 By: Committee on Rules and Administration
- 3 A Senate Concurrent Resolution to provide for
- 4 adjournment sine die.
- 5 *Be It Resolved by the Senate, the House Concurring,*
- 6 That when adjournment is had on Saturday, June 6,
- 7 1987, it be the final adjournment of the 1987
- 8 Extraordinary Session of the Seventy-second General
- 9 Assembly.

The motion prevailed and the resolution was adopted.

MESSAGE TO THE GOVERNOR AND TO THE SENATE

Arnould of Scott moved that the Chief Clerk of the House be directed to send a written message to the Governor and to the Senate informing them that the House of Representatives was prepared to adjourn sine die pursuant to Senate Concurrent Resolution 47.

The motion prevailed.

EXPLANATION OF VOTE

I was necessarily absent from the House chamber on June 6, 1987. Had I been present, I would have voted "nay" on Senate File 523.

HALVORSON of Clayton

RESOLUTION FILED

HCR 56, by Arnould and Stromer, a concurrent resolution to provide for adjournment sine die.

Laid over under **Rule 25**.

MESSAGE FROM THE SENATE

The following message was received from the Senate:

Mr. Speaker: The Senate is prepared to adjourn the 1987 Extraordinary Session of the Seventy-second General Assembly pursuant to Senate Concurrent Resolution 47 duly adopted.

JOHN F. DWYER, Secretary

FINAL ADJOURNMENT

By virtue of Senate Concurrent Resolution 47, duly adopted, the day of June 6, 1987 having arrived, the Speaker of the House, Don Avenson, declared the 1987 Extraordinary Session of the House of Representatives of the Seventy-second General Assembly adjourned sine die at 11:36 p.m.

AMENDMENTS FILED

Amendments filed during the Seventy-second General Assembly, 1987 Extraordinary Session, not otherwise printed in the House Journal.

H—4384

- 1 Amend Senate Concurrent Resolution 46 as amended,
- 2 passed, and reprinted by the Senate as follows:
- 3 1. Page 1, by striking lines 13 through 15 and
- 4 inserting the following: "budget, and".

HALVORSON of Clayton
HARBOR of Mills

H—4385

- 1 Amend Senate Concurrent Resolution 46 as amended,
- 2 passed and reprinted by the Senate as follows:
- 3 1. Page 1, line 15, by inserting after the word
- 4 "colleges," the words "a proposed constitutional
- 5 amendment to limit tax increases,".

VAN CAMP of Scott
HALVORSON of Clayton
HARBOR of Mills

H—4386

- 1 Amend Senate Concurrent Resolution 46 as amended,
- 2 passed and reprinted by the Senate as follows:
- 3 1. Page 1, line 15, by inserting after the word
- 4 "colleges," the words "medical malpractice,".

HARBOR of Mills
HALVORSON of Clayton

SUPPLEMENT TO THE HOUSE JOURNAL**BILL APPROVED SUBSEQUENT TO ADJOURNMENT**

The following is a record of the action of the Governor on a bill passed by the 1987 Extraordinary Session, June 4 through June 6, of the Seventy-second General Assembly and which action was had subsequent to the date of final adjournment:

- S.F. 523— Relating to state finances by conforming its corporate income tax, franchise tax, and generation skipping transfer tax to the new federal tax provisions; only conforming its individual income tax to the new federal tax provisions in those areas dealing with trade, business, and investment activities; setting the latest cumulative inflation factor for purposes of individual income tax rates at the previous rate; changing the criteria for who must file an individual income tax return; forestalling the transfer of funds from the general fund to the Iowa economic emergency fund; and providing effective dates. Approved 7-6-87.

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Filed—22

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Senate amendments considered—24

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Filed from the floor—59-61, 62, 63-65, 65

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Administrative Rules Review Committee:

Representative Tabor—41, 2001

Representative Clark—2001

Representative Parker—2001

Agricultural Energy Management Advisory Council:

Representative Johnson—41

Representative Paulin—41

Representative Osterberg—593

- Capitol Planning Commission:
 - Representative Hanson of Delaware—593
 - Representative Black—1838
- Commission on Children, Youth and Families:
 - Representative Haverland—593
 - Representative Mullins—593
- Communications Review Commission:
 - Representative Hummel—593
 - Representative Koenigs—593
 - Representative Renaud—593
- Department of Elder Affairs:
 - Representative Harper—593
- Economic Development Board:
 - Representative Groninga—42
- Education Commission of the States:
 - Representative Ollie—593
- Interstate Cooperation Commission:
 - Representative Connors—593
 - Representative Fogarty—593
 - Representative Lageschulte—593
 - Representative Pellett—593
 - Representative Teaford—593
- Iowa Advisory Commission on Intergovernmental Relations:
 - Representative Renken—41
 - Representative Beatty—594
- Iowa Boundary Commission:
 - Representative Muhlbauer—41
 - Representative Pavich—41
- Iowa Commission On Compensation, Expenses and Salaries for Elected Officials:
 - Paul Copenhaver—42
- Iowa Commission on Interstate Cooperation:
 - Representative Connors—42
 - Representative Fogarty—42
- Iowa Development Commission:
 - Representative Bennett—42
- Iowa Health Data Commission:
 - Representative Hammond—42
- Law Enforcement Academy Council:
 - Representative Peterson of Carroll—594
- Legislative Council, 1987-1988 (Section 2.41, Code of Iowa):
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 - Representative Avenson—234
 - Representative Buhr—235
 - Representative Carpenter—235
 - Representative Chapman—235
 - Representative Connors—235
 - Representative Harbor—235
 - Representative Jochum—235
 - Representative Stromer—235
 - Representative Van Maanen—235

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- Representative Doderer—235
- Representative Jochum—235
- Representative Swartz—235
- Representative Schnekloth—235
- Representative Van Maanen—235

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- Representative Hanson of Woodbury—594

Social Services Block Grant Advisory Committee:

- Representative Adams—594
- Representative Norrgard—594

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- Representative Cohoon—594

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1463, 1844, 1870, 1886, 1988, 1998, 2078, 2101, 2109, 2118, 2243, 2276, 2366

APPROPRIATIONS, COMMITTEE ON—

- Amendments filed—391, 1009, 1840, 2094, 2163
- Amendments offered—414, 1187, 1844, 1849, 1989, 2080, 2101, 2244, 2276
- Appointed—25
- Bills introduced—456, 1354, 1760, 1834, 1869
- Recommendations—390, 463, 1009, 1382, 1763, 1839, 1885-1886, 1921, 1988, 2078, 2080, 2092, 2159-2160
- Resolution relating to, HCR 30—1301, 1356-1357 adopted, 1357, 1462
- Resolutions offered—1922, 2160
- Subcommittee assignments—199, 337, 389, 449, 1008, 1300, 1731, 2091, 2092
- *****1987 EXTRAORDINARY SESSION*****
- Resolution relating to, HCR 54—21

APPROPRIATIONS, SUBCOMMITTEES—

- Appointed—28-29

ARNOULD, ROBERT C.—Representative Scott County, Majority Floor Leader

- Amendments withdrawn—586
- Appointed to the Legislative Council—234
- Ask and received unanimous consent that House Joint Resolution 11 be referred to Labor and Industrial Relations—502-503
- Ask and received unanimous consent that the following bills were rereferred to committees:
 - House File 108—586
 - House File 657—1201
 - Senate File 397—1446
- Bills introduced—1233, 2164
- Bills removed from regular calendar—1557-1558
- Ethics committee appointed—40
- Leave of absence—472
- Presented to the House the Honorable Doris Peick, former member of the House—379
- Presented to the House the Honorable Paul Simon, United States Senator from Illinois and a candidate for President of the United States—1381
- Remarks by—6-7, 2367-2368
- Resolutions offered—11, 12, 332, 447, 1301, 1356-1357, 1626, 2372
- Unanimous consent—859

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Organization of the House—2-3

Resolutions offered—50

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Organization of the House—58

Resolution offered—67

ASSISTANT MAJORITY FLOOR LEADERS—

Florence D. Buhr, Representative **Polk** County

(See Buhr, Florence D.—Representative **Polk** County, Assistant Majority Floor Leader)

John Groninga, Representative **Cerro Gordo** County

(See Groninga, John—Representative **Cerro Gordo** County, Assistant Majority Floor Leader)

Rod Halvorson, Representative **Webster** County

(See Halvorson, Rod—Representative **Webster** County, Assistant Majority Floor Leader)

Bob Skow, Representative Adair-Dallas-Guthrie-Madison Counties

(See Skow, Bob—Representative Adair-Dallas-Guthrie-Madison Counties, Assistant Majority Floor Leader)

ASSISTANT MINORITY FLOOR LEADERS—

Wayne Bennett, Representative **Ida-Monona-Woodbury** Counties

(See Bennett, Wayne—Representative **Ida-Monona-Woodbury** Counties, Assistant Minority Floor Leader)

Dorothy F. Carpenter, Representative **Polk** County

(See Carpenter, Dorothy F.—Representative **Polk** County, Assistant Minority Floor Leader)

Kyle Hummel, Representative **Benton-Black Hawk** Counties

(See Hummel, Kyle—Representative **Benton-Black Hawk** Counties, Assistant Minority Floor Leader)

Donald J. Paulin, Representative **Plymouth-Woodbury** Counties

(See Paulin, Donald J.—Representative **Plymouth-Woodbury** Counties, Assistant Minority Floor Leader)

AVENSON, DONALD D.—Representative Chickasaw-Fayette Counties

(See Speaker of the House—Donald D. Avenson, Representative Chickasaw-Fayette Counties)

AWARDS AND GIFTS—

Certificates of excellence presented to House Pages—603, 2096

BEAMAN, JACK—Representative Adair-Adams-Cass-Clarke-Union Counties

Amendments filed—280, 452, 648, 756, 851, 1689, 1864

Bills introduced—144, 172, 246, 257, 306, 446, 513, 555, 567, 652, 846

Committee appointments—26, 27, 184, 1987

Leave of absence—862

Petitions presented—689

Presented to the House foreign exchange student, Dorothy Larson of Denmark—1158

Reports—2156-2157

Subcommittee assignments—254, 255, 302, 363, 380, 381, 529, 607, 628, 668, 703, 918, 1043, 2091

BEATTY, LINDA L.—Representative Warren County

Amendments filed—805, 806, 955, 1010, 1383

Amendments offered—1014, 1025, 1026, 1046

Amendments withdrawn—1026

Appointed to the Iowa Advisory Commission on Intergovernmental Relations—594

Bills introduced—201, 239, 349, 394, 488, 613, 684, 1184

Committee appointments—16, 27, 2156

Petitions presented—852

Reports—17-19, 169, 2197-2200

Subcommittee assignments—242, 243, 295, 344, 408, 449, 469, 484, 509, 510, 536, 579, 607, 608, 646, 668, 669, 1043, 1044, 1159, 1206, 1228, 1229, 1261

BENNETT, WAYNE—Representative Ida-Monona-Woodbury Counties, Assistant Minority Floor Leader

Amendments filed—317, 452, 754, 755-756, 756, 849, 850, 868, 1044, 1062-1066, 1087, 1243, 1383, 1384, 1436-1438, 1615, 1689, 1732, 1733, 1743-1744, 1864, 1922, 1998

Amendments offered—322, 459, 787, 790, 1062, 1067, 1087, 1088, 1089, 1091, 1092, 1615, 1691, 1735, 1742, 1743, 1745, 1866, 1925, 1929

Amendments withdrawn—1078, 1436

Appointed to the Iowa Development Commission—42

Bills introduced—144, 252, 318, 319, 320, 367, 465, 513, 540, 555

Committee appointments—25, 26, 28, 1522, 2221

Reports—2283

Resolutions offered—2008

Subcommittee assignments—628, 702, 1240, 1656

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(See also action on House Joint Resolutions, House Files, Senate Joint Resolutions and Senate Files in Legislative Index Volume)

Amendments not otherwise printed during session—2379-2700

Approved—406, 482, 495, 684, 718, 953, 1115, 1543, 1572, 1593, 1655, 1686-1687, 1761, 1838, 1862-1863, 2006-2007, 2158-2159

Approved after session—2715-2725

Consideration of—260, 310, 320, 352, 367, 411, 430, 456, 473, 489, 493, 501, 514, 541, 546, 556, 570, 587, 614, 656, 679, 690, 709, 724, 731, 759, 811, 854, 858, 863, 872, 921, 936, 972, 1013, 1018, 1046, 1052, 1123, 1163, 1168, 1186, 1211, 1234, 1244, 1271, 1290, 1302, 1355, 1389, 1435, 1446, 1462, 1523, 1578, 1601, 1630, 1639, 1661, 1691, 1735, 1738, 1764, 1842, 1844, 1857, 1866, 1870, 1886, 1925, 2011, 2101, 2108, 2168, 2366

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Item vetoed after session—2721, 2724, 2724-2725, 2725, 2733-2755

Referred to committees—502-503, 531, 706, 753, 804, 1300, 2092

Rereferred to committees—260, 562, 586, 1201, 1446, 2374

Sent to governor—448, 684, 866, 1572-1573, 1625, 1687, 1838, 1862, 2375

Sent to secretary of state—1182

Veto messages—490-492, 699-702, 2253-2255, 2726-2733

Vetoed after session—2715, 2716, 2718, 2722-2723, 2725

Withdrawn—314, 859, 860, 861, 1212, 1235, 1256, 1380, 1381, 1445, 1558, 1571, 2010

Withdrawn from committee—2217

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Approved after session—69

Consideration of—59

Introduction of—59

Sent to Governor—68

BILLS SENT TO GOVERNOR—

(See Bills, Sent to the Governor)

BISIGNANO, TONY—Representative **Polk** County

Amendments filed—464, 511, 610, 632, 755, 919, 1010, 1044, 1160, 1183, 1597, 1659, 1840, 1978-1980, 2093

Amendments offered—789, 1449, 1978

Amendments withdrawn—1450

Bills introduced—238, 245, 258, 410, 446, 487, 540, 584, 633, 683, 1184

Committee appointments—19, 26, 27, 28

Leave of absence—758, 1575

Petitions presented—539

Resolutions offered—409, 2160

Subcommittee assignments—248, 363, 407, 579, 580, 646, 1044, 1228, 1261, 1656

BLACK, DENNIS H.—Representative **Jasper-Marshall** Counties

Amendments filed—347, 512, 531, 610, 632, 674, 708, 805, 849, 919, 1010, 1207, 1457, 1733, 1763, 1911-1912

Amendments offered—372, 640, 982, 1645, 1911, 2312

Amendments withdrawn—1579, 2312

Bills introduced—144, 251, 252, 292, 307, 309, 335, 341, 555, 567, 568, 649, 651, 653, 677, 1184

Committee appointments—19, 26, 27, 1920

Leave of absence—410, 2097

Presented to the House the Honorable Brian Carter, former member of the House—748

Presided at sessions of the House—558, 1144, 1884

Reports—22

Resolutions offered—1242

Rulings made—1884

Subcommittee assignments—199, 254, 302, 344, 381, 399, 408, 462, 536, 550, 607, 628, 702, 703, 1116, 1117, 1228

BLANSHAN, GENE—Representative Boone-Carroll-Greene Counties
 Amendments filed—565, 581, 582, 674, 722, 755, 805, 806, 843-844, 1001-1005, 1010, 1045, 1232, 1383, 1544, 1627, 2009, 2146-2156, 2161, 2162
 Amendments offered—680, 814, 822, 843, 1277, 1606, 2146, 2172, 2174, 2208
 Amendments withdrawn—2173, 2215, 2251
 Bills introduced—183, 258, 349, 466, 1184
 Committee appointments—25, 27, 2156, 2221, 2328
 Leave of absence—1525
 Presented to the House Karen Christensen, 1987 Iowa Junior Miss—240
 Presented to the House Jimmy Mauro, student at the University of Iowa and a member of the football team—801
 Presided at sessions of the House—329, 989, 1050, 1487, 1866
 Reports—2197-2200, 2255
 Subcommittee assignments—111, 174, 242, 249, 294, 295, 296, 316, 364, 380, 389, 449, 450, 469, 510, 536, 608, 669, 702, 703, 718, 1042, 1044, 1207, 1229

BOARDS, COMMISSIONS, COMMITTEES AND/OR COUNCILS—
 (See Appointments and/or Communications, subheading Reports and/or individual headings)

BRAMMER, PHILIP E.—Representative Linn County
 Amendments filed—632, 755, 805, 849, 851, 868, 919, 1010, 1119, 1268, 1597, 1627, 1659, 1688, 1840-1841, 1922, 2094, 2162
 Amendments offered—907, 921, 925, 945, 946, 1151, 1154, 1155, 1304, 1694, 1966, 2169, 2174
 Amendments withdrawn—1155, 2172
 Bills introduced—144, 307, 334, 403, 429, 446, 534, 569, 612, 1184
 Committee appointments—26, 27, 28, 1546, 2221
 Leave of absence—132, 237, 251, 1121, 1171, 1854
 Petitions presented—58
 Reports—2283
 Subcommittee assignments—248, 254, 295, 316, 331, 338, 362, 363, 364, 399, 407, 408, 426, 443, 449, 462, 469, 510, 550, 563, 579, 607, 628, 668, 685, 802, 867, 1043, 1116, 1229, 1240

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Committee appointment—36
 Reports—38-48

BRANSTAD, CLIFFORD O.—Representative Hancock-Kossuth-Winnebago Counties
 Amendments filed—464, 511-512, 531, 806, 849, 955, 990-994, 1045, 1110-1111, 1120, 1383, 1457, 1501, 1689, 1911-1912, 2049-2056, 2093, 2094
 Amendments offered—1018
 Bills introduced—94, 252, 300, 306, 310, 465, 513, 539
 Committee appointments—11, 25, 27, 2156
 Leave of absence—472, 624
 Petitions presented—334, 1244, 1521
 Reports—2229
 Resolutions offered—333, 2008
 Subcommittee assignments—139, 175, 303, 468, 535, 563, 668, 703, 1116, 1117, 1206, 1229

BRANSTAD, GOVERNOR TERRY E.—
 (See Governor Branstad, Terry E.)

BUDGET MESSAGE—

Delivered by Governor Terry E. Branstad—185-197
 Resolution relating to, HCR 3—12 adopted

BUHR, FLORENCE D.—Representative Polk County, Assistant Majority Floor Leader

Amendments filed—565, 806, 1045, 1457, 1466
 Amendments offered—570, 571, 811, 837, 950
 Amendments withdrawn—570, 1466
 Appointed to the Legislative Council—235
 Bills introduced—237, 238, 349, 453, 466, 488, 555, 611, 683
 Committee appointments—14, 25, 26, 27, 116, 2101, 2156, 2328
 Petitions presented—348
 Presented to the House the Honorable Senator Joseph Biden, United States Senator from Delaware—379
 Presided at sessions of the House—827, 1609
 Reports—116, 2197-2200, 2364-2365
 Resolutions offered—56, 409, 1573
 Rulings made—1624
 Subcommittee assignments—111, 175, 242, 243, 295, 316, 364, 407, 449, 536, 608, 646, 668, 703, 1044, 1159, 2092

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Certification—1-4
 For Governor and Lieutenant Governor—23
 Report of tellers—114
 Resolution relating to, HCR 1—11 adopted, 12, 47
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CAPITOL PLANNING COMMISSION—

Appointments to—593, 1838

CARPENTER, DOROTHY F.—Representative Polk County, Assistant Minority Floor Leader

Amendments filed—56, 86, 163-164, 164-166, 267, 268, 271, 271-272, 278, 279-280, 280, 286, 287, 347, 452, 565, 755, 757, 805, 849, 989, 1045, 1077, 1119, 1242, 1383, 1454, 1456, 1512-1513, 1544, 1733, 1828, 1829, 1833, 1851, 1893, 1922, 1995, 1998, 2304-2305
 Amendments offered—84, 163, 164, 267, 268, 271, 278, 279, 353, 825, 989, 1070, 1077, 1397, 1454, 1512, 1649, 1828, 1829, 1833, 1893, 1995, 1998, 2215, 2304
 Amendments withdrawn—287, 1099
 Appointed to the Legislative Council—235
 Bills introduced—144, 173, 257, 292, 300, 341, 350, 555, 683
 Committee appointments—26, 27, 28, 1546, 2376
 Petitions presented—539, 611
 Remarks by—13-14
 Resolutions offered—409, 2160
 Subcommittee assignments—111, 139, 242, 254, 295, 316, 337, 338, 363, 389, 407, 449, 468, 469, 510, 550, 551, 579, 580, 595, 608, 668, 702, 703, 718, 867, 1043, 1207, 1240
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 Amendment offered—62

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- Of Governor Terry E. Branstad — 115
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CERTIFICATES OF RECOGNITION —

- Amanda Kerns, Fenton, 103rd birthday — 564
 Amy Elizabeth Kujac, Madrid, first place winner, National Women's History Month essay contest — 564
 Ann Muller, Humboldt, Women's History Month — 1183
 Association of Farm Workers Opportunity Program, Washington, D.C. — 45
 Athelston, City of, centennial anniversary — 2375
 Benton, City of, centennial anniversary — 749
 Bluffs Run, Council Bluffs — 236
 Burlington High School Boys Basketball Team, Class 3-A Boys State Basketball Tournament Champion — 954
 Byran and Hilda Walla, Cedar Rapids, 50th wedding anniversary — 45
 Christine Miller, Marshalltown, Girl Scout Gold Award — 2375
 Dr. C. Joseph Giangreco, Council Bluffs, service and dedication to the Iowa School for the Deaf — 2372
 Elkader High School Boys Basketball Team & Coach Mike Billings, Elkader — 1300
 Esterville High School Boys Basketball Team, Class 2-A Boys State Basketball Tournament Champion — 954
 Garnavillo High School Girls Basketball Team & Coach Richard Bangs, Garnavillo — 1299
 Jeannie Demers, Storm Lake — 564
 Jenny Synhorst, Spencer, statewide essay contest "Write Women Back in History" — 496
 Jenny Urbain, Epworth, honorable mention, National Women's History Month essay contest — 749
 Karen Lynn Hummel, Vinton, won Iowa Girls High School Athletic Association's 1986 Overall State High Jump Championship — 1921
 Karyn Entler, Rutland, statewide essay contest for Women's History Month — 1183
 Koren Lea Schemmel, Farley, third-place award, National Women's History Month essay contest — 749
 Leslie Weiss, Marshalltown, Girls Scout Gold Award — 2375
 Lorimor, City of, centennial anniversary — 749
 Maloy, City of, centennial anniversary — 749
 Marshall High School Mock Trail Team, Marshalltown — 1299
 Michelle Merris, Marshalltown, Girl Scout Gold Award — 2375
 Merville, City of, centennial anniversary — 289-290
 Mrs. Darlene Larson, Iowa Mother of the Year — 496
 Palmer High School Boys Basketball Team, Class A Boys State Basketball Tournament Champion — 954
 Peter W. De Yager, Hull, 1987 Iowa Small Business Person of the Year — 1544
 Pocahontas High School Boys Basketball Team, Pocahontas, Class 1-A Boys State Basketball Tournament Champion — 954
 Recognize Cornelius "Conny" Bodine, Jr., service & dedication to people of Sioux City as major & one of the leading statesman of Iowa — 1921
 Reverend Cecil H. Friedman, Algona, 25 yrs. service, Garrigan High School — 1688
 Robert Skahill, Dubuque, 30th anniversary, All State Insurance, and 65th birthday — 444
 Sarah Stanton, Spencer, statewide essay contest "Write Women Back in History" — 496

Shannon City, City of, centennial anniversary—749
 Sibley-Ocheyedan Chapter of FFA, 50th anniversary—954
 Stanton High School Boys Basketball Team & Coach Don Hicks, Stanton—1300
 Thomas Jefferson High School, Council Bluffs, students, Iowa Skilled Olympics, sponsored by the Vocational Industrial Clubs of Iowa—2372

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Robert B. Kay, Clarion, forty years, practicing attorney in Clarion, member of the Iowa Bar Association—21

CHAPLAINS—

Resolution relating to, SCR 6—134, 138, 139, 144-145, 152-168 adopted

CHAPMAN, KAY—Representative Linn County

Amendments filed—553, 558-559, 837-838, 868, 928, 1120, 1183, 1456, 1597, 1763, 1922, 2093

Amendments offered—837, 926, 928, 1259, 1507, 1927, 2108

Appointed to the Ethics committee—40

Appointed to the Legislative Council—235

Bills introduced—132, 143, 183, 200, 201

Committee appointments—26, 27, 28, 40

Leave of absence—723, 1152

Petitions presented—920

Presided at sessions of the House—658, 789, 1559, 1991

Reports—40-41, 361-362, 954, 2372

Resolutions offered—16, 108

Subcommittee assignments—112, 139, 174, 249, 254, 337, 362, 389, 407, 408, 469, 579, 608, 685, 848, 1043, 1117, 1229, 1656

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Amendment filed—65

CHIEF CLERK OF THE HOUSE, Joseph O'Hern

Acknowledgements—202, 208, 233, 386-387, 666

Administered oath of office to the Temporary Speaker, the Honorable Charles Poncy—1

Communications received and on file—43-45, 90, 112, 129-130, 135-136, 169, 197, 201-202, 208, 233, 235, 247-248, 253, 288, 293-294, 315, 343, 386-388, 388, 396, 400-401, 406, 460-461, 468, 495, 508, 666, 802, 1008, 1116, 1543-1544, 1573, 1594-1595, 1596, 1655-1656

Elected acting Chief Clerk—1

Elected permanent Chief Clerk—11

Reports:

Certificates of recognition—45, 236, 289-290, 444, 496, 564, 749, 954, 1183, 1299-1300, 1544, 1688, 1921, 2372, 2375

Committee recommendations—45, 96, 144-145, 169-170, 249-250, 255-256, 290, 296-297, 803-804, 317, 332, 338, 346-347, 364-365, 381-382, 390, 427-428, 451, 463-464, 470, 484-486, 510-511, 530-531, 537-538, 552, 580-581, 595-598, 609-610, 629-632, 647, 670-674, 686-688, 703-708, 719-721, 749-754, 802-805, 867, 955, 1008-1009, 1117-1118, 1159-1160, 1230-1232, 1240-1242, 1261-1267, 1300-1301, 1382, 1596, 1657, 1731-1732, 1763, 1839-1840, 1885-1886, 1921, 1988, 2008, 2078, 2080, 2092-2093, 2118, 2159-2160, 2200, 2219

Conference committee reports filed—1041, 2090, 2224, 2369

Enrolled bills—448, 684, 866, 1182, 1572-1573, 1625, 1687, 1838, 1862, 2375

Resolutions relating to:

House Resolution 1—16 adopted

Senate Concurrent Resolution 1—47, 56, 95 adopted

Senate Concurrent Resolution 6—134, 138, 139, 144-145, 152-168 adopted

Took oath of office—1

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Communications received and on file—23

Message to Governor and Senate—50

Reports:

Certificates of recognition—21

Committee recommendation—6

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Message to Governor and Senate—67

Reports:

Committee recommendation—58-59

Enrolled bill—68

CHIEF JUSTICE OF THE SUPREME COURT, The Honorable W. W. Reynoldson—
(See Supreme Court of Iowa)

CHILDREN, YOUTH AND FAMILIES, COMMISSION ON—
Appointments to—593

CLAIMS—

(See Claims Filed)

(See Management, Department of)

(See State Appeal Board)

CLAIMS FILED—

(See also Management, Department of)

(See also State Appeal Board)

Claims approved—209-233

Claims disapproved—202-208, 234, 387-388, 666, 1594-1595

Claims filed—202-208, 209-233, 234, 387-388, 666, 1594-1595

Communication from Department of Management—208

Communications from State Appeal Board—201, 233, 386, 686, 1594

CLARK, BETTY JEAN—Representative Cerro Gordo-Floyd-Mitchell Counties

Amendments filed—271-272, 280, 317, 756, 919, 1268, 1840-1841, 1911

Amendments offered—798

Amendments withdrawn—353

Appointed to the Administrative Rules Review Committee—2001

Bills introduced—22, 48, 59, 144, 172, 183, 201, 239, 299, 309, 342, 394, 488, 555, 683

Committee appointments—26, 645, 2176

Leave of absence—649, 747, 920, 1270, 1608, 1737

Reports—2227

Resolutions offered—347, 1242

Subcommittee assignments—174, 344, 345, 363, 364, 529, 551, 579, 580, 646, 702, 1043,
1117, 1229

COHOON, DENNIS M.—Representative Des Moines County

Amendments filed—1044, 1688, 2093

Appointed to the State Functional Classification Review Board—594

Bills introduced—142, 238, 307, 393

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 House File 355—1215-1234 adopted
 House File 407—2166-2167 adopted
 House File 500—2197-2200 adopted
 House File 600—2255 adopted
 House File 631—2177-2196 adopted
 House File 671—2315-2326 adopted
 Senate Concurrent Resolution 35—2228-2229 adopted
 Senate File 17—2227 adopted
 Senate File 311—2231-2233 adopted
 Senate File 481—2283-2284 adopted
 Senate File 504—2262 adopted
 Senate File 511—2329-2360, 2361 adopted
 Senate File 517—2364-2365 adopted

Reports called up:

House File 167—2156
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 House File 407—2166
 House File 500—2197
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Appointed—36

Report:

Senate File 523—38-48, 49 adopted

Report called up:

Senate File 523—38-48

Reports filed:

Senate File 523—38-48

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CONGRESS AND/OR PRESIDENT OF THE UNITED STATES—

(See President of the United States, Congress and/or Federal Agencies)

CONNOLLY, MICHAEL W.—Representative **Dubuque** County

Amendments filed—755, 806, 1010, 1688, 1732, 1763, 2093, 2094, 2373

Amendments withdrawn—774, 891

Bills introduced—300, 539, 584, 683, 1184

Committee appointments—26, 27, 28, 145, 1997

Leave of absence—410, 913

Reports—2166-2167

Resolutions offered—805, 1658, 1763

Subcommittee assignments—254, 255, 289, 302, 316, 363, 380, 381, 399, 408, 528, 550,
 607, 628, 685, 703, 848, 918, 1042, 1044, 2091

CONNORS, JOHN H.—Representative **Polk** County, Speaker Pro Tempore

Amendments filed—56, 281, 287, 511, 564, 565, 610, 648, 674, 675, 680, 755, 868, 1010,
 1045, 1120, 1160, 1383, 2163

Amendments offered—287, 575, 590, 680, 690, 691, 770, 1200, 1446, 1448

Amendments withdrawn—680

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Appointed to the Legislative Council—235

Bills introduced—237, 257, 306, 383, 446, 453, 488, 540, 600, 649, 683, 1184

Committee appointments—26, 27, 2328, 2376

Elected Speaker Pro Tempore—12-15

Escorted to the Speaker's station—14

Leave of absence—891, 1233, 1639

Petitions presented—200, 334, 611, 723

Presentation of visitors—1158-1159, 1182-1183

Presented to the House visitors from our sister city Naucalpan—1186

Presided at sessions of the House—459, 682, 697, 716, 769, 925, 935, 1052, 1132, 1152, 1162, 1167, 1168, 1175, 1471, 1526, 1546, 1553, 1677, 1693, 1736, 1738, 1755, 1757, 1770, 1814, 1824, 1844, 1853, 1859, 2105, 2164, 2175, 2205

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Resolutions offered—409, 1119, 1597, 2160

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Subcommittee assignments—111, 139, 174, 242, 248, 316, 344, 345, 362, 363, 389, 399, 407, 408, 443, 449, 484, 528, 529, 563, 579, 646, 702, 703, 718, 867, 1043, 1117, 1207, 1229

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Presided at sessions of the House—49

COOPER, JAMES J.—Representative Clarke-Monroe-Lucas-Wayne Counties

Amendments filed—512, 531, 632, 674, 708, 849, 850, 851, 919, 982-984, 1044, 1045, 1105-1109, 1207, 1242, 1615-1624, 2049-2056, 2094

Amendments offered—547, 638, 894, 2098

Bills introduced—21, 22, 144, 238, 246, 252, 257, 306, 309, 319, 335, 341, 393, 446, 1184

Committee appointments—25, 27, 185, 1987

Leave of absence—1046, 1651

Presided at sessions of the House—524

Reports—2156-2157

Resolutions offered—298, 2008

Subcommittee assignments—174, 236, 289, 302, 331, 344, 345, 380, 399, 408, 443, 496, 528, 529, 536, 579, 646, 667, 668, 685, 703, 1206

CORBETT, RON J.—Representative Linn County

Amendments filed—421, 688, 755, 755-756, 756, 849, 1207, 1268, 1627, 1763, 1886, 1922, 2122

Amendments offered—421, 827, 836, 1450, 1823, 1886, 2122

Amendments withdrawn—785

Bills introduced—143, 238, 246, 309, 310, 320, 454, 513, 612

Committee appointments—26, 27, 49, 1211

Leave of absence—340, 689

Resolutions offered—1210, 1732

Subcommittee assignments—254, 302, 381, 408, 462, 550, 607, 628, 702, 703, 1116

COREY, VIRGIL E.—Representative Des Moines-Louisa-Washington Counties

Amendments filed—56, 511-512, 675, 755-756, 756, 1029, 1383, 1832-1833, 1863, 1978-1980, 2161

Amendments offered—1029, 1832, 1868, 1925

Bills introduced—59, 144, 307, 319, 335, 350, 384, 392, 394, 446, 513, 555, 677

Committee appointments—14, 26, 604

Leave of absence—200, 366, 1171

Petitions presented—251, 472, 554, 566, 649

Presented to the House the Honorable Dean Corey, former member of the House—1455

Resolutions offered—604, 2160

Subcommittee assignments—254, 255, 302, 363, 380, 381, 407, 607, 628, 646, 703, 918, 1116, 1261

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CREDENTIALS, COMMITTEE ON—

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DAGGETT, HORACE—Representative **Adams-Decatur-Ringgold-Taylor Counties**
 Amendments filed—280, 428, 675, 688, 741, 754, 755, 756, 868, 1383, 1627, 1689, 1733,
 1828, 1906, 2373
 Amendments offered—438, 741, 760, 782, 790, 799, 835, 1813, 1827, 1828, 1906
 Amendments withdrawn—835
 Bills introduced—59, 60, 94, 143, 144, 306, 342, 349, 403, 446, 513, 540, 555, 600, 650, 652
 Committee appointments—26, 27, 28
 Leave of absence—23, 200
 Presented to the House three All-State Academic honor roll students, David Caraway,
 Natalie Neill and Teresa Tasler, all serving as House Pages—1705
 Resolutions offered—333, 1119
 Subcommittee assignments—139, 295, 316, 362, 408, 550, 1043

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House File 681—1836

Senate Concurrent Resolution 35—1836

Senate File 510—1836

DE GROOT, KENNETH—Representative **Lyon-O'Brien-Osceola-Sioux Counties**

Amendments filed—268-270, 271-272, 317, 688, 755, 806, 850, 851, 919, 1044, 1045,
 1207, 1243, 1383, 1456, 1689, 1733, 1911-1912

Amendments offered—325, 1523, 1735

Amendments withdrawn—1086

Appointed to the Ethics committee—40

Bills introduced—142, 144, 238, 252, 334, 394, 465, 467, 513, 539, 555

Committee appointments—25, 27, 28, 40, 645, 1210, 1706

Petitions presented—171, 611, 709

Presented to the House foreign exchange students Hans Blom from Sweden and
 Philip Martinez from Chile—847-848

Reports—2231-2233

Resolutions offered—464, 805, 1242, 2008

Subcommittee assignments—236, 344, 345, 509, 536, 595, 608, 668, 848, 1116, 1117

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Leave of absence—37

DEVELOPMENT, COMMISSION ON—

Appointment to—42

DIEMER, MARVIN E.—Representative **Black Hawk County**

Amendments filed—280, 438, 486, 512, 1301, 1911-1912, 2093, 2099

Amendments offered—438, 515, 1355, 2099

Amendments withdrawn—515, 2106

Bills introduced—94, 133, 143, 144, 172, 237, 238, 246, 257, 309, 349, 383, 466, 513,
 584, 683

Committee appointments—26, 27, 1920, 2328
 Leave of absence—1647, 1857
 Resolutions offered—497
 Subcommittee assignments—174, 302, 331, 344, 449, 496, 528, 579, 646, 718, 867, 1043, 1228

DODERER, MINNETTE—Representative **Johnson** County

Amendments filed—86, 286, 328, 565, 581, 582, 610, 755, 837-838, 849, 907, 1029, 1119, 1207, 1658, 1863, 1998, 1998-1999, 1999, 2093, 2161, 2162, 2291-2292, 2293-2295, 2303
 Amendments offered—286, 591, 1133, 1998, 2291, 2292, 2303
 Amendments withdrawn—592
 Appointed to the Legislative Fiscal Committee—235
 Bills introduced—307, 488, 683
 Committee appointments—26, 27, 28, 1546, 2221
 Leave of absence—566, 1121
 Presented to the House the Honorable Virginia Poffenberger, former member of the House—1625
 Presided at sessions of the House—1609, 1824
 Reports—114, 2283
 Resolutions offered—1118
 Subcommittee assignments—138, 254, 294, 295, 296, 337, 363, 407, 468, 469, 510, 579, 608, 669, 718

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 Amendments offered—59

DVORSKY, ROBERT E.—Representative Iowa-**Johnson** Counties

Amendments filed—278-279, 290, 486, 512, 955, 1009, 1082, 1119, 1175, 1207, 1268, 1383, 1607-1608, 1659, 2093, 2225
 Amendments offered—360, 1082, 1098, 1607, 2312
 Amendments withdrawn—547
 Bills introduced—238, 245, 300, 307, 309, 341, 349, 403, 453, 683, 1184
 Committee appointments—1, 26, 27, 1920
 Reports—1-4
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ECONOMIC DEVELOPMENT BOARD—

Appointment to—42

ECONOMIC DEVELOPMENT, COMMITTEE ON—

Amendments filed—1267
 Amendments offered—1535, 2118
 Appointed—26
 Bills introduced—385, 605, 650, 682, 808, 846, 847
 Recommendations—346, 595, 629, 686, 750, 1117, 1262, 2118
 Resolutions offered—805, 1118
 Subcommittee assignments—289, 550, 595, 628, 2091

EDDIE, RUSSELL J.—Representative Buena Vista-Pocahontas Counties

Amendments filed—632, 648, 755, 849, 850, 1110-1111, 1733

Amendments offered—1739

Bills introduced—144, 252, 309, 350, 366, 403, 513, 540, 567

Committee appointments—16, 25, 26, 27

Leave of absence—445, 539, 554, 920

Petitions presented—142, 599, 676

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Resolutions offered—2008

Subcommittee assignments—364, 407, 408, 509, 536, 646, 702, 703, 867, 1042, 1116, 1207, 1229, 1261

EDUCATION, COMMISSION OF THE STATES—

Appointment to—593

EDUCATION, COMMITTEE ON—

Amendments filed—452, 1232

Amendments offered—1631

Appointed—26

Bills introduced—259, 583, 605, 677, 682, 716, 847, 853

Recommendations—255, 297, 451, 580-581, 670-671, 704-705, 719-720, 1230, 1240-1241

Subcommittee assignments—139, 199, 254, 255, 302, 338, 363, 380, 381, 408, 462, 550, 607, 608, 627, 702, 703, 918, 1116, 1117, 1239, 1240, 1300

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Appointment to—593

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Amendments filed—1243, 1267

Amendments offered—1551, 2234

Appointed—26

Bills introduced—253, 676, 714, 807, 808, 852

Recommendations—256, 671, 720, 803, 1241, 1262

Subcommittee assignments—111, 112, 199, 248, 380, 398, 399, 449, 462, 536, 563, 718, 1116, 1206, 1207, 1229, 1239

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- House File 644—Representatives Eddie & Halvorson of Webster—1042
- House File 645—Representative Eddie—1042
- House File 646—Representative Neuhauser—1182
- House File 646—Representative Ollie—1730
- House File 648—Representative Poncy—1115-1116

- House File 649—Representative Royer—1182
House File 650—Representatives Neuhauser & Royer—1182
House File 650—Representative Ollie—1239
House File 651—Representative Connolly—1041
House File 651—Representative Eddie—1042
House File 652—Representative Poncy—1115-1116
House File 653—Representatives Daggett & Garman—1007
House File 653—Representative Eddie—1042
House File 654—Representative Eddie—1042
House File 654—Representative Ollie—1761
House File 654—Representative Connolly—1837
House File 655—Representative Poncy—1115-1116
House File 656—Representative Connolly—1041
House File 656—Representative Eddie—1042
House File 658—Representative Eddie—1042
House File 660—Representative Hermann—1007
House File 660—Representative Eddie—1042
House File 661—Representatives Eddie & Halvorson of Webster—1042
House File 666—Representative Ollie—1239
House File 671—Representative Royer—1543
House File 680—Representative Eddie—2091
House File 683—Representative Connolly—2091
House Joint Resolution 14—Representative Eddie—578
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Senate File 101—Representative Ollie—1862
Senate File 106—Representative Royer—1543
Senate File 141—Representative Connolly—718
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Senate File 162, H-4212A to H-3687—Representative Connolly—2371
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Senate File 201—Representative Garman—1593
Senate File 214—Representative Royer—1543
Senate File 222—Representative Royer—1543
Senate File 268—Representative Ollie—1299
Senate File 269—Representative Shoning—748
Senate File 269—Representative Jay—801
Senate File 273—Representative Royer—1543
Senate File 274, H-4056—Representative Siegrist—1837
Senate File 276—Representative Royer—1543
Senate File 290—Representative Royer—1543
Senate File 374—Representative Royer—1543
Senate File 381—Representative Royer—1543

Senate File 382—Representative Ollie—1239
 Senate File 388—Representative Royer—1543
 Senate File 455, H-4124—Representative Eddie—1921
 Senate File 455—Representative Eddie—1921
 Senate File 459—Representative Royer—1543
 Senate File 469—Representative Ollie—1625
 Senate File 474—Representative Royer—1543
 Senate File 480—Representative Royer—1543
 Senate File 481—Representative Royer—1543
 Senate File 499—Representative Ollie—1862
 Senate File 511—Representative Daggett—2005-2006
 *****1987 EXTRAORDINARY SESSION*****
 Senate File 523—Representative Halvorson of Clayton—50

FEDERAL AGENCIES—

(See President of the United States, Congress and/or Federal Agencies)

FEY, THOMAS H.—Representative Scott County

Amendments filed—86, 919, 1010, 1044, 1161, 1544, 1840, 1840-1841, 1999, 2093
 Amendments offered—1541, 1579, 1768
 Bills introduced—238, 239, 319, 320, 349, 350, 541, 612, 683, 1184
 Committee appointments—1, 26, 27, 28, 1987
 Leave of absence—410, 723, 1162
 Reports—1-4, 2156-2157
 Resolutions offered—382, 2160
 Subcommittee assignments—139, 248, 254, 289, 316, 344, 345, 407, 408, 668, 1206,
 1239, 1656

FOGARTY, DANIEL P.—Representative Clay-Palo Alto Counties

Amendments filed—382, 531, 754, 849, 850, 851, 868, 919, 955, 1105-1109, 1110-1111,
 1112-1113, 1615-1624, 1627, 2049-2056
 Amendments offered—657, 900, 901, 1088, 1112, 1670
 Amendments withdrawn—1112
 Appointed to the Iowa Commission on Interstate Cooperation—42, 593
 Bills introduced—21, 59, 144, 251, 252, 291, 335, 446, 465, 539, 555, 600, 613, 650, 1184
 Committee appointments—25, 27, 1987
 Petitions presented—93, 498, 532
 Presented to the House Dr. Michael Grimes, an attorney from Ireland—654
 Presented to the House the Honorable Jack Kibbie, former member of the
 House—1007
 Presided at sessions of the House—1052, 1927
 Reports—2156-2157
 Resolutions offered—564, 2008, 2092
 Rulings made—1932
 Subcommittee assignments—236, 249, 345, 380, 468, 496, 509, 595, 608, 668, 685, 702,
 1043, 1116, 1206, 1261

FULLER, ROBERT D.—Representative Franklin-Hardin-Hamilton Counties

Amendments filed—531, 632, 648, 805, 850, 851, 1457, 1732, 1863, 1922, 2009, 2093
 Amendments offered—855, 1487, 1895
 Bills introduced—144, 171, 245, 258, 403, 445, 446, 541, 650, 1184
 Committee appointments—16, 26, 27
 Leave of absence—1020, 1155, 1270, 1629

- Reports—17-19, 169
 Resolutions offered—298
 Subcommittee assignments—242, 248, 295, 302, 331, 344, 364, 380, 408, 449, 529, 536,
 563, 628, 668, 718, 1042, 1043, 1207
- GARMAN, TERESA**—Representative Boone-Story Counties
 Amendments filed—538, 552, 564, 742-743, 754, 755, 756, 805, 850, 982-984, 1044, 1045,
 1383, 1456, 1689, 1851, 2161
 Amendments offered—543, 827, 1152, 1467, 1851, 2265
 Bills introduced—144, 411, 446, 454, 513, 554, 846
 Committee appointments—26, 27, 50
 Leave of absence—142
 Subcommittee assignments—112, 199, 242, 243, 295, 449, 469, 509, 510, 607, 608, 669,
 1043, 1044, 1159, 1206, 1207
- GENERAL ASSEMBLY—HOUSE—**
 (See also Rules and Administration Committee in the General Index and/or House
 Concurrent Resolutions, House Resolutions and Senate Concurrent Resolu-
 tions listed in Legislative Index Volume)
 Resolutions relating to:
- House Concurrent Resolution 1, canvass of votes for gov. & lt. gov., state of
 the state message—11 adopted, 12, 47
 - House Concurrent Resolution 2, message of the condition of the judicial
 department—12 adopted, 60
 - House Concurrent Resolution 3, budget message—12 adopted, 60
 - House Concurrent Resolution 6, pioneer lawmakers—332, 447 adopted, 534
 - House Concurrent Resolution 28, review, legislative pay matrix—1160
 - House Concurrent Resolution 30, exempt bills sponsored by the appropriations
 committees of the House and Senate, subsection 3, Joint Rule 20—1301,
 1356-1357 adopted, 1357, 1462
 - House Concurrent Resolution 34, Midwestern Legislative Conference of the
 Council of State Governments—1597, 2253 adopted
 - House Concurrent Resolution 46, budget process, executive branch and general
 assembly—2160
 - House Concurrent Resolution 51, final adjournment—2372
 - House Resolution 1, appointment of clerks, secretaries and pages—16 adopted
 - House Resolution 2, rules—45, 46, 56, 57, 60-90 adopted
 - House Resolution 3, code of ethics—256, 260, 273-281, as amended adopted,
 293, 352
 - House Resolution 4, rules for lobbyists—256, 260, 281-287, as amended adopted
 - Senate Concurrent Resolution 1, journal, bills, etc., furnished county auditors;
 congressional delegation—47, 56, 95 adopted
 - Senate Concurrent Resolution 2, joint inaugural committee—47, 56, 95 adopted
 - Senate Concurrent Resolution 3, joint rules—93-94, 95, 96-110 as amended
 adopted, 112, 199, 201, 259
 - Senate Concurrent Resolution 6, compensation of chaplains, officers and
 employees—134, 138, 139, 144-145, 152-168 adopted
 - Senate Concurrent Resolution 14, Deere and Company, 150th anniversary—
 586, 598, 896 adopted
 - Senate Concurrent Resolution 15, Memorial Session—535, 538, 593 adopted, 605
 - Senate Concurrent Resolution 40, adjournment—2369-2370 adopted
 - Senate Concurrent Resolution 43, bronze memorial, commemorate the bicen-
 tennial of the Constitution—2306, 2372

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House Concurrent Resolution 55, provide for business, 1987 Extraordinary Session—21

House Concurrent Resolution 56, final adjournment—50

House Resolution 13, budgeting procedures & legislative rules, cmte. study—21

Senate Concurrent Resolution 46, business of 1987 Extraordinary Session—3, 21, 22

Senate Concurrent Resolution 47, final adjournment—50 adopted, 50-51

*****1987 SECOND EXTRAORDINARY SESSION*****

House Concurrent Resolution 57, final adjournment—67 adopted

GIFTS—

(See Awards and Gifts)

GOVERNOR BRANSTAD, TERRY E.—

Addressed joint convention—51-55, 118-129, 185-197

Bills signed by—406, 482, 495, 684, 718, 953, 1115, 1543, 1572, 1593, 1655, 1686-1687, 1761, 1838, 1862-1863, 2006-2007, 2158-2159, 2715-2725

Certificate of election—114-115

Closing message—2377-2378

Committees to escort—51, 55, 117, 129, 146, 152, 185, 197

Committees to notify—11, 15, 50, 116, 185, 2376

Communication from—2376-2378

Delivered the Budget Message—185-197

Delivered the Inaugural address—118-122

Delivered the State of the State Message—51-55

Item veto messages—2001-2005, 2733-2755

Legislative priorities—122-129

Resolution relating to Budget Message, HCR 3—12 adopted, 60

Resolution relating to Inauguration, SCR 2—47, 56, 95 adopted

Resolution relating to the State of the State Message, HCR 1—11 adopted, 12, 47

Resolutions relating to:

House Concurrent Resolution 1—11 adopted, 12, 47

House Concurrent Resolution 3—12 adopted, 60

Took oath of office—118

Veto messages—490-492, 699-702, 2253-2255, 2726-2733

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Bill signed by—53

Communications from—1, 3-4

Message to—50

Proclamation (Extraordinary Session)—2

*****1987 SECOND EXTRAORDINARY SESSION*****

Bill signed by—69

Communication from—56-57

Message to—67

Proclamation (Second Extraordinary Session)—57-58

GRONINGA, JOHN—Representative Cerro Gordo County, Assistant Majority Floor Leader

Amendments filed—390, 708, 868, 1383, 1597, 1733, 1864, 2304

Amendments offered—493, 709, 1257, 1389, 1390, 1535, 1870, 2304

Appointed to the Economic Development Board—42

Bills introduced—238, 566, 601, 612, 1184

Committee appointments—26, 27, 28

Leave of absence—429

Presented to the House the Honorable Delbert Floy, former member of the Senate—406

Presided at sessions of the House—984, 1255, 1661, 2109, 2117

Rulings made—2112, 2113, 2114, 2115

Subcommittee assignments—174, 249, 316, 331, 362, 399, 426, 469, 550, 595, 628, 685, 802, 1042, 1116, 1117, 1229, 1656, 2091

GRUHN, JOSEPHINE—Representative Dickinson-Emmet Counties

Amendments filed—512, 755, 849, 850, 851, 868, 955, 1105-1109, 1110-1111, 1112-1113, 1615-1624, 2093

Amendments offered—939, 1095

Bills introduced—22, 144, 252, 257, 307, 349, 465, 539, 568, 600, 683, 1184

Committee appointments—1, 25, 27, 645

Petitions presented—58, 453, 649, 1046

Reports—1-4

Resolutions offered—688, 1573, 2008

Subcommittee assignments—139, 174, 248, 302, 331, 345, 380, 496, 509, 529, 595, 608, 686, 1116, 1206

HALVORSON, RODNEY N.—Representative Webster County, Assistant Majority Floor Leader

Amendments filed—86, 401, 722, 736, 740-741, 742-743, 806, 1010, 1045, 1119, 1160, 1232, 1242, 1456, 1840-1841, 2093, 2094, 2163

Amendments offered—476, 525, 693, 736, 737, 740, 744, 745, 1168, 1171, 1174, 1175, 1176, 1177, 1282, 1477, 1497, 1541, 1542, 2110, 2175, 2176

Amendments withdrawn—741, 1168, 1176, 1542, 2176

Announcement as Speaker—833, 835

Bills introduced—144, 384, 394, 403, 682, 683, 1184

Committee appointments—11, 25, 26, 27, 665, 2221, 2328, 2376

Petitions presented—142, 257, 299, 318

Presided at sessions of the House—829, 1076, 1639

Reports—15, 1215-1223

Rulings made—1644, 1646

Subcommittee assignments—111, 112, 242, 243, 295, 316, 449, 607, 608, 1008, 1159, 1731, 2092

*******1987 EXTRAORDINARY SESSION*******

Bills introduced—5

Resolutions offered—21

HALVORSON, ROGER A.—Representative Allamakee-Clayton Counties

Amendments filed—56, 57, 279, 280, 401, 409, 464, 688, 755-756, 756, 805, 849, 919, 989, 1044, 1154, 1161, 1242, 1383, 1519, 1607, 1609, 1627, 1851-1853, 1856, 1886-1887, 1893-1894, 1906, 1998, 2008, 2009

Amendments offered—84, 279, 420, 690, 832, 833, 989, 1153, 1154, 1323, 1607, 1609, 1647, 1648, 1856, 1893, 2245

Amendments withdrawn—421

Bills introduced—49, 144, 171, 173, 200, 238, 292, 318, 336, 341, 342, 393, 404, 446, 513, 612

Committee appointments—25, 26, 27, 146, 1017, 1581, 2145, 2156

Leave of absence—251, 352, 366, 445, 542, 554, 611, 1757

Petitions presented—58, 142

Reports—2262

Resolutions offered—2160

Subcommittee assignments—139, 254, 295, 316, 331, 338, 363, 364, 399, 408, 426, 449, 462, 469, 510, 550, 579, 595, 628, 646, 668, 685, 802, 867, 1043, 1116, 1117, 1159, 1207, 1229, 1261

*****1987 EXTRAORDINARY SESSION*****

Amendments filed—16, 22

Amendments offered—16

Leave of absence—23

Resolutions offered—21

HAMMOND, JOHNIE—Representative **Story** County

Amendments filed—365, 409, 464, 486, 805, 806, 1045, 1120, 1183, 1268, 1301, 1383, 1457, 1466, 1732, 1733, 1840, 1863, 2078-2079, 2161, 2162, 2163, 2173-2174, 2225

Amendments offered—505, 524, 526, 941, 1130, 1225, 1466, 1500, 1526, 1742, 2173, 2281

Announced eight winners of the National Women's History Month essay contest for 1987—500

Appointed to the Iowa Health Data Commission—42

Bills introduced—48, 143, 173, 201, 307, 309, 319, 349, 350, 466, 567, 683, 1184

Committee appointments—26, 27, 95, 2176

Leave of absence—1134, 1857

Reports—2227

Resolutions offered—805, 1207, 1242, 1573, 2160

Subcommittee assignments—111, 174, 242, 243, 254, 295, 302, 316, 337, 344, 345, 363, 389, 407, 449, 469, 484, 510, 529, 579, 608, 646, 702, 718, 1043, 1117, 1207, 1229

HANSEN, STEVE D.—Representative **Woodbury** County

Amendments filed—86, 918, 984, 1268, 1658, 1688, 1689, 1922, 1998, 2162

Amendments offered—1077, 1310

Appointed to the Medical Assistance Advisory Council—594

Bills introduced—171, 238, 245, 341, 454, 567, 568, 1184

Committee appointments—26, 27, 2176

Presided at sessions of the House—1095

Reports—2227

Resolutions offered—511, 2008

Subcommittee assignments—139, 174, 242, 254, 295, 338, 362, 363, 380, 389, 399, 462, 469, 509, 668, 669, 703, 718, 1043, 1044, 1117, 1229, 1261

HANSON, DARRELL R.—Representative **Buchanan-Delaware-Linn** Counties

Amendments filed—57, 86, 271-272, 317, 324, 401, 452, 511, 806, 1023, 1044, 1119, 1207, 1243, 1268, 1383, 1456, 1457, 1485, 1503-1504, 1513, 1732, 1763, 1913-1915, 1915-1917, 1919, 2093, 2126, 2146-2156, 2163

Amendments offered—271, 324, 1091, 1173, 1179, 1503, 1513, 1857, 1913, 1915, 1919, 2013, 2126, 2173, 2206

Amendments withdrawn—2076

Appointed to the Capitol Planning Commission—593

Bills introduced—143, 144, 411, 446, 465, 466, 488, 514, 652, 1011

Committee appointments—26, 27, 28, 1017, 2221, 2328

Leave of absence—93, 1046

Petitions presented—334, 383

Presided at sessions of the House—270, 614, 1553, 2326

Reports—2255

Resolutions offered—1017, 1118

Subcommittee assignments—111, 174, 242, 243, 295, 316, 449, 462, 469, 509, 510, 550, 607, 608, 628, 669, 685, 718, 848, 1117, 1159, 1207, 1229, 2091

- HARBOR, WILLIAM H.**—Representative **Mills-Montgomery-Pottawattamie Counties**
 Amendments filed—56, 57, 108, 280, 290, 339, 401, 409, 464, 598, 688, 755, 756, 919,
 984, 1010, 1044, 1161, 1301, 1374-1375, 1519, 1597, 1627, 1689, 1733, 1763, 1856,
 1886, 1886-1887, 1893-1894, 2008, 2009, 2094
 Amendments offered—88, 108, 280, 419, 725, 1737, 1824, 1886, 2114
 Appointed to the Legislative Council—235
 Bills introduced—132, 133, 143, 144, 172, 239, 251, 306, 310, 319, 335, 342, 348, 402,
 488, 513, 652
 Committee appointments—25, 26, 27, 116, 606, 1997, 2101
 Leave of absence—633
 Petitions presented—453
 Presided at sessions of the House—351
 Reports—116, 2166-2167
 Resolutions offered—581, 1119, 1573, 2160
 Subcommittee assignments—112, 174, 199, 236, 249, 344, 389, 399, 469, 528, 646, 668,
 685, 1206
 *****1987 EXTRAORDINARY SESSION*****
 Amendments filed—16, 22
- HARPER, PATRICIA**—Representative **Black Hawk County**
 Amendments filed—1183, 1457, 1688, 1733, 2161, 2162
 Amendments offered—660
 Amendments withdrawn—1390, 1829
 Appointed to the Department of Elder Affairs—593
 Bills introduced—144, 257, 307, 349, 394, 402, 584, 612, 683, 698, 1184
 Committee appointments—8, 26, 2156
 Petitions presented—676, 709, 957
 Reports—2229
 Resolutions offered—497, 688, 1922
 Subcommittee assignments—174, 242, 243, 248, 254, 255, 302, 316, 344, 363, 380, 381,
 407, 408, 484, 536, 607, 628, 646, 703, 918, 1206
- HATCH, JACK**—Representative **Polk County**
 Amendments filed—409, 806, 851, 984, 1045, 1083-1084, 1101, 1120, 1456, 1763, 1850,
 1890, 1891-1892, 1893, 1895-1896, 1917, 2078-2079, 2079, 2093
 Amendments offered—414, 929, 984, 1274, 1497, 1849, 1850, 1895, 1917, 2078
 Bills introduced—238, 349, 402, 410, 487, 488, 540, 568, 584, 633, 650, 651, 683, 1184
 Committee appointments—25, 26, 27, 2101, 2156
 Leave of absence—637
 Petitions presented—689
 Presented to the House his brother, the Honorable Bill Hatch, state representa-
 tive from New Hampshire—606
 Presented to the House thirty members of the International Youth Peace Watch
 from seven European nations—1455
 Presided at sessions of the House—787
 Reports—2229
 Resolutions offered—409, 2008
 Subcommittee assignments—174, 199, 399, 462, 535, 536, 608, 668, 702, 718, 867, 1008,
 1117, 1206, 1229, 1731
- HAVERLAND, MARK A.**—Representative **Polk County**
 Amendments filed—754, 755, 756, 806, 842, 1457, 1485, 1502, 1814-1822, 1827, 2093, 2162
 Amendments offered—798, 817, 834, 836, 842, 1477, 1827

Amendments withdrawn—818, 1481
 Appointed to the Commission on Children, Youth and Families—593
 Bills introduced—144, 309, 342, 366, 384, 411, 488, 555, 1184
 Committee appointments—26, 645
 Presided at sessions of the House—2125
 Resolutions offered—409, 2160
 Subcommittee assignments—138, 139, 175, 254, 302, 338, 363, 364, 381, 407, 408, 462,
 509, 550, 607, 628, 646, 702, 703, 1116, 1261

HEALTH DATA COMMISSION—

Appointment to—42
 Communication from—129

HERMANN, DONALD F.—Representative **Scott** County

Amendments filed—56, 268-270, 271-272, 401, 754, 755, 806, 849, 850, 868, 1010, 1119,
 1232, 1242, 1456, 1471-1472, 1689, 1994
 Amendments offered—268, 1189, 1451, 1471, 1496, 1579, 1580, 1994
 Appointed to the Ethics committee—40
 Bills introduced—48, 59, 94, 143, 144, 245, 319, 320, 349, 384, 393, 445, 513, 555, 567
 Committee appointments—26, 40
 Leave of absence—1162, 1734, 2311
 Petitions presented—200, 498, 1244
 Resolutions offered—1573
 Subcommittee assignments—174, 175, 242, 243, 254, 302, 363, 364, 484, 646, 1043
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 Amendment filed—62

HESTER, JOAN L.—Representative Harrison-Pottawattamie Counties

Amendments filed—280, 675, 688, 754, 755, 756, 805, 850, 1457, 1481, 1485, 1498-1499,
 1689, 1978-1980
 Amendments offered—690, 691, 1468, 1481, 1498
 Bills introduced—183, 245, 306, 335, 340, 394, 488, 513, 555
 Committee appointments—26, 27, 604, 1997, 2031
 Leave of absence—183, 487, 920, 1046, 1162
 Petitions presented—171
 Resolutions offered—604, 1119
 Subcommittee assignments—174, 242, 243, 248, 254, 302, 316, 344, 363, 380, 381, 399,
 407, 408, 462, 484, 608, 627, 646, 703, 1239, 1240, 1300

HOLVECK, JACK—Representative **Polk** County

Amendments filed—267-268, 277, 281, 286, 287, 1119, 1383, 1456, 1515-1516, 1517, 1840,
 1922
 Amendments offered—260, 267, 277, 281, 286, 287, 1165, 1515, 1517
 Appointed to the Ethics committee—40
 Bills introduced—173, 309, 319, 453, 612, 683, 1184
 Committee appointments—26, 27, 28, 40
 Leave of absence—429, 472, 1609
 Resolutions offered—409, 2160
 Subcommittee assignments—254, 398, 449, 462, 536, 1116, 1117, 1229

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House File 164, H-4244, as amended—2265
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House File 170, H-3202—1528
House File 210, H-4111—2023
House File 241, H-3833—1569
House File 310, H-3888—1968
House File 316, H-4112, as amended—2100
House File 328, H-3840—1666
House File 334, H-3883, as amended—1694
House File 346, H-3832—1562
House File 371, H-3360, as amended—1568
House File 375, H-3870—1680
House File 377, H-4326—2206
House File 398, H-3773—1589
House File 410, H-3771—1665
House File 411, H-3839, as amended—1976
House File 412, H-3892—1673
House File 464, H-3841—1563
House File 469, H-4099, as amended—1980
House File 472, H-3982—1977
House File 488, H-3891—1699
House File 492, H-3772—1570
House File 493, H-4204—2130
House File 494, H-3843—1565
House File 499, H-3878, as amended—1834
House File 506, H-3770—1577
House File 518, H-4100—2026
House File 520, H-3774—1685
House File 533, H-4114—1969-1970
House File 540, H-3836—1683
House File 567, H-4118, as amended—1967
House File 574, H-4038—2021
House File 575, H-4037—2022
House File 580, H-3889, as amended—1702
House File 588, H-4211—2266
House File 591, H-4352—2249
House File 594, H-3895—1668
House File 595, H-3894—1675
House File 599, H-4103—2274
House File 600, H-3904, as amended—2077
House File 603, H-4040—2028
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House File 633, H-4368—2307
House File 636, H-3899—1729
House File 640, H-3842, as amended—1728
House File 646, H-3898—1672
House File 654, H-3893—1696
House File 655, H-3871—1698
House File 658, H-3906, as amended—2140
House File 660, H-3887—1678

House File 669, H-4370—2314
 House File 675, H-4353, as amended—2305
 House File 676, H-4365—2302
 House File 682, H-4364—2299
 Senate File 19, H-3052—351
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 Senate File 298, H-3569—1238
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HOUSE REFUSED TO CONCUR—

House File 244, H-4036—1955
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 House File 355, H-3179—623
 House File 395, H-3901—1677
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 House File 631, H-4027—1726
 House File 671, H-4165—1952
 Senate Concurrent Resolution 4, H-3148—616
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 Senate File 298, H-3569—1214
 Senate File 501, H-4379—2311
 Senate File 504, H-4258—2090
 Senate File 517, H-4373—2301

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Senate File 523, H-4393—36

HOUSE RULES AND ADMINISTRATION COMMITTEE—

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HUMAN RESOURCES, COMMITTEE ON—

Amendments filed—486, 531, 598, 632, 688, 721, 868, 1267
 Amendments offered—642, 660, 934, 941, 1037, 1290, 1373
 Appointed—26

Bills introduced—300, 305, 329, 350, 419, 533, 600, 612, 650, 698, 809, 857, 869
 Recommendations—290, 303, 332, 346, 427, 484, 530, 595-596, 629, 687, 720, 751, 867,
 1159-1160, 1263, 1596
 Resolutions offered—1597
 Subcommittee assignments—174, 175, 242, 243, 254, 302, 316, 344, 345, 363, 364, 407,
 408, 484, 529, 579, 580, 646, 702, 703, 1116, 1117, 1229, 1261

HUMMEL, KYLE—Representative **Benton-Black Hawk Counties**, Assistant Minority
 Floor Leader

Amendments filed—84, 347, 444, 464, 553, 632, 756, 805, 806, 839-841, 868, 919, 1010,
 1036, 1207, 1232, 1242, 1456, 1520, 1851-1853, 1863, 1886-1887, 2009, 2093, 2094,
 2225
 Amendments offered—84, 474, 478, 559, 786, 838, 839, 841, 893, 976, 1035, 1036, 1125,
 1496, 1587, 1639, 2265, 2275
 Amendments withdrawn—356, 841
 Appointed to the Communications Review Commission—593
 Bills introduced—144, 238, 300, 393, 487, 513, 957
 Committee appointments—25, 26, 27
 Petitions presented—318, 340
 Presided at sessions of the House—1282
 Resolutions offered—1119
 Subcommittee assignments—289, 331, 337, 344, 380, 579, 685, 718, 802, 1008, 1228,
 1229, 1300

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Canvass of votes—114-115
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 Inaugural address by Governor Terry E. Branstad—118-122
 Resolution empowering joint resolution to arrange for, SCR 2—47, 56, 95 adopted

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Appointments to—41, 594

INTERIM COMMITTEES—

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Appointments—41, 234, 235, 593, 594, 1838, 2001

Resolutions relating to:

- House Concurrent Resolution 8-unnecessary collection of information and dupli-
 cation of form by state agencies—347
- House Concurrent Resolution 12-alternate housing and levels of care for elders,
 cmte. study—497
- House Concurrent Resolution 13-mandatory seat belt legislation, cmte.
 study—511
- House Concurrent Resolution 15-school reorganization procedures, cmte.
 study—531
- House Concurrent Resolution 22-relationship between economic development
 and various state programs in support of a diversified economy, cmte.
 study—805
- House Concurrent Resolution 24-tax on moneys and credits—1118
- House Concurrent Resolution 25-job retraining program for the retention of
 existing jobs in Iowa—1118

- House Concurrent Resolution 29-child protection—1242
- House Concurrent Resolution 31-review services for the elderly, cmte. study—1573
- House Concurrent Resolution 32-gaps in the availability of capital in Iowa, feasibility of various credit enhancement mechanisms, legislation with potential to increase the availability and affordability of capital in Iowa, cmte. study—1574
- House Concurrent Resolution 33-reform of the welfare system, cmte. study—1597
- House Concurrent Resolution 40-long-range plan, renovation and expansion, correctional facilities, cmte. study—1922
- House Concurrent Resolution 41-involuntary commitment process, mentally ill, cmte. study—1922
- House Concurrent Resolution 44-vocational agriculture education needs, cmte. study—2008
- House Concurrent Resolution 45-state agency jurisdiction, Iowa Braille and Sight-saving School and Iowa School for the Deaf, cmte. study—2160
- House Concurrent Resolution 46-budget process, executive branch and general assembly, cmte. study—2160
- House Concurrent Resolution 47-health care for the citizens of Iowa, cmte. study—2160
- House Concurrent Resolution 48-AIDS, cmte. study—2160
- House Concurrent Resolution 49-runaway children, cmte. study—2160
- House Concurrent Resolution 50-examine the needs of mentally ill and mentally retarded defendants, offenders, and persons who are dangerous to others, cmte. study—2161
- House Concurrent Resolution 52-classified and restricted access research at the regents' university, cmte. study—2372
- House Resolution 5-develop alternatives to the plugging of agricultural drainage wells, cmte. study—564
- Senate Concurrent Resolution 33-reform of the welfare system, cmte. study—2144, 2161, 2231 adopted, 2234

INTERSTATE COOPERATION, COMMISSION ON—

Appointments to—42, 593

INTRODUCTION OF BILLS—

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IOWA BOUNDARY COMMISSION—

Appointments to—41

JAY, DANIEL J.—Representative Appanoose-Davis-Wapello Counties

Amendments filed—688, 868, 919, 988-989, 989, 1044, 1101, 1119, 1120, 1154, 1161, 1207, 1383, 1456, 1514-1515, 1607, 1609, 1627, 1628, 1659, 1689, 1733, 1922, 1998, 2093, 2162, 2225, 2373

Amendments offered—937, 988, 1101, 1133, 1138, 1139, 1140, 1141, 1313, 1514, 1607, 2245

Amendments withdrawn—1134, 1142

Bills introduced—144, 238, 341, 342, 488, 489, 499, 584, 1184

Committee appointments—25, 26, 27, 146, 1997

Leave of absence—472

Reports—2166-2167

Resolutions offered—2160

Subcommittee assignments—139, 236, 249, 295, 316, 338, 345, 363, 364, 389, 399, 407, 408, 449, 469, 510, 550, 579, 607, 668, 867, 1043, 1159, 1207, 1229, 1261

JOB SERVICE OF IOWA—

Communication from—43

Resolution relating to, SCR 9—379, 382, 405 adopted, 405

JOCHUM, THOMAS J.—Representative Dubuque County

Amendments filed—421-424, 1268, 1383, 1456, 1457, 1472-1476, 1476, 1484, 1485-1487, 1597, 1627, 1893-1894, 1894-1895, 1896-1906, 1906, 2087, 2094, 2225, 2280-2281

Amendments offered—421, 1471, 1472, 1476, 1484, 1485, 1494, 1553, 1557, 1601, 1894, 1896, 1906, 1982, 1984, 1985, 1989, 2080, 2087, 2105, 2276, 2280, 2281

Amendments withdrawn—1484, 1985, 2281

Appointed to the Legislative Council and the Legislative Fiscal Committee—235
Bills introduced—683

Committee appointments—25, 26, 665, 1997, 2031, 2145

Presented to the House the Honorable Michael Dukakis, Governor of Massachusetts—724

Remarks by—12-13

Reports—114, 1215-1223, 2262, 2315-2326, 2329-2360

Resolutions offered—2160, 2161

Subcommittee assignments—199, 337, 389, 449, 550, 1008, 1731, 2091, 2092

JOHNSON, PAUL W.—Representative Allamakee-Winneshiek Counties

Amendments filed—86, 271-272, 512, 531, 806, 850, 1105-1109, 1383, 1456, 1544, 1615-1624, 1840-1841, 1890, 1891-1892, 1922, 2093

Amendments offered—641, 1105, 1551, 1552

Appointed to the Agricultural Energy Management Advisory Council—41

Bills introduced—144, 252, 393, 394, 652

Committee appointments—25, 26, 27, 28, 184, 679, 1017, 1760

Leave of absence—709, 869

Petitions presented—93, 200, 453, 599

Presented to the House the Honorable Seymour Tofte, former member of the House—866

Presided at sessions of the House—87, 639, 1446, 1827

Remarks by—13

Reports—2177-2196

Resolutions offered—1017, 1922, 2008

Rulings made—1449

Subcommittee assignments—112, 174, 199, 302, 316, 331, 344, 345, 362, 443, 496, 529, 535, 646, 668, 686, 718, 867, 1116, 1117, 1207, 1229, 1239

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Condition of the Judicial Department Message—146-152

Memorial Session—1598-1600

State of the State Message—51-55

To honor Pioneer Lawmakers—1581-1585

Resolutions relating to:

House Concurrent Resolution 1, state of the state message—11 adopted, 12, 47

House Concurrent Resolution 1, canvass of votes, gov. & lt. gov.—11 adopted
12, 47

- House Concurrent Resolution 2, condition of the judicial department message—
12 adopted, 60
- House Concurrent Resolution 3, budget message—12 adopted, 60
- House Concurrent Resolution 6, Pioneer Lawmakers—332, 447 adopted, 534

JOINT RULES—

(See also Rules and/or Rules and Administration, Committee On)

Pursuant to Joint Rule 11 (code editor's correction bill):

Senate File 373, H-3724B—1353

Senate File 373, H-3900—1704

Pursuant to Joint Rule 12 (amendments by other House):

Senate File 373, H-3900—1704

Resolutions relating to:

House Concurrent Resolution 30—1301, 1356-1357 adopted, 1357, 1462

Senate Concurrent Resolution 3—93-94, 95, 96-110 amended, adopted; motion
to reconsider, 112, 199, motion to reconsider lost, 201, 259

Rules invoked:

Rule 13.3 (conference committee):

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Senate File 511—2361

Rule 17 (fiscal notes):

House File 377—1171

House File 377, H-3629—1171

House File 626, H-4237—2056

House File 683—1932

House Joint Resolution 11—494

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House Concurrent Resolution 53—21

House Concurrent Resolution 54—21

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JUDICIARY AND LAW ENFORCEMENT, COMMITTEE ON—

Amendments filed—598, 674, 1267, 1268, 1269

Amendments offered—1249, 1306, 1323, 1357, 1366, 1607

Appointed—26

Bills introduced—172, 252, 253, 305, 404, 466, 473, 482, 533, 600, 601, 605, 613, 625,
634, 682, 696, 697, 698, 715, 723, 758, 759, 809, 846, 847, 852

Recommendations—169-170, 249-250, 303, 381, 400, 463, 485, 530, 596-597, 629-630,
671-672, 705-706, 751-752, 1230-1231, 1263-1265, 1301, 2202

Subcommittee assignments—138, 139, 241, 242, 254, 295, 316, 337, 338, 362, 363, 364,
389, 399, 407, 408, 449, 468, 469, 509, 510, 550, 551, 579, 580, 595, 607, 608, 646,
668, 669, 703, 867, 1043, 1159, 1207, 1229, 1261

KNAPP, DONALD J.—Representative **Dubuque-Jones Counties**

Amendments filed—1010, 1383

Amendments offered—1027

Bills introduced—319

Committee appointments—11, 25, 26, 27, 113, 2328

Leave of absence—554, 709, 723, 758

Reports—15, 2364-2365

Subcommittee assignments—138, 175, 242, 243, 295, 302, 338, 407, 469, 509, 607, 608,
628, 646, 668, 669, 1008, 1043, 1159, 2092

- KOENIGS, DEO A.**—Representative Chickasaw-Howard-Mitchell Counties
 Amendments filed—290, 531, 754, 849, 850, 851, 868, 955, 994, 1044, 1113, 1242, 1301, 1457, 1574, 1615-1624, 1627, 1689, 1732, 1733, 1763, 2161, 2373
 Amendments offered—1078, 1113, 1247, 1539, 1635, 1975
 Amendments withdrawn—1071, 1086, 1498, 1541, 1638, 1976
 Appointed to the Communications Review Commission—593
 Bills introduced—144, 454, 1184
 Committee appointments—25, 27, 28, 116, 679, 1706
 Petitions presented—676, 723
 Presented to the House the Honorable Randy Hughes, former member of the House—1625
 Presided at sessions of the House—545
 Reports—116, 2231-2233
 Resolutions offered—538, 678, 688, 1922, 2008
 Subcommittee assignments—174, 248, 302, 399, 496, 509, 536, 563, 608, 628, 668, 685, 703, 848, 1044, 1206
- KREMER, JOSEPH M.**—Representative Black Hawk-Buchanan Counties
 Amendments filed—56, 320, 409, 452, 511, 632, 721, 754, 919, 990-994, 1044, 1383, 1457, 1544, 1689, 1740, 2049-2056, 2093, 2094
 Amendments offered—434, 522, 657, 865, 900, 937, 1066, 1740, 1743, 2110
 Amendments withdrawn—90, 1759
 Bills introduced—144, 335, 393, 403, 446, 513, 555, 612
 Committee appointments—25, 26, 27, 1017, 2176
 Leave of absence—969, 1082, 1152, 1175, 1857, 2076
 Petitions presented—532, 758
 Reports—2227
 Resolutions offered—497, 2008
 Subcommittee assignments—139, 242, 254, 295, 338, 363, 381, 469, 509, 536, 703, 867, 1043, 1117, 1206, 1229
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 Leave of absence—37
- LABOR AND INDUSTRIAL RELATIONS, COMMITTEE ON**—
 Amendments filed—538, 721, 1242
 Amendments offered—1310
 Amendments withdrawn—586
 Appointed—26
 Bills introduced—456, 532, 583, 698, 699, 716, 807
 Corrected committee report—581
 Recommendations—537, 581, 706, 720, 752, 803, 1241, 2092
 Subcommittee assignments—248, 362, 363, 407, 408, 443, 528, 563, 702, 703, 1043, 1044
- LAGESCHULTE, RAYMOND**—Representative Black Hawk-Bremer-Butler Counties
 Amendments filed—280, 382, 452, 511, 755-756, 756, 849, 1010, 1119, 1207, 1383, 1627, 1689, 1732, 1733
 Amendments offered—431, 1031, 1095, 1993
 Amendments withdrawn—493, 1033
 Appointed to the Interstate Cooperation Commission—593
 Bills introduced—59, 144, 488, 513
 Committee appointments—26, 27, 28, 679, 1706
 Leave of absence—709, 905
 Reports—2231-2233

Subcommittee assignments—139, 254, 289, 302, 337, 362, 380, 381, 389, 399, 408, 462, 469, 579, 608, 848, 1043, 1239, 1240, 1261, 1300, 1656

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Appointment to—594

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Appointments to—234, 235

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 House Concurrent Resolution 29—1242
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Resolution relating to:

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Resolution relating to, HCR 9-program evaluation of external foster care review—382

LEGISLATIVE FISCAL COMMITTEE –

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Appointments to – 235

LOBBYISTS –

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LOCAL GOVERNMENT, COMMITTEE ON –

Amendments filed – 347, 531, 552, 632, 674, 721, 754, 755, 1267

Amendments offered – 411, 661, 894, 929, 996, 1014, 1766

Appointed – 2

Bills introduced – 385, 405, 533, 625, 634, 650, 651, 696, 807

Recommendations – 381-382, 400, 485, 530-531, 552, 597, 630-631, 672, 687, 720, 752-753, 1117-1118, 1230, 1265

Subcommittee assignments – 241, 242, 295, 344, 346, 363, 364, 399, 408, 484, 528, 536, 579, 646, 667, 668, 867, 1042, 1043, 1044, 1228, 1229, 1261

LUNDBY, MARY A. – Representative Linn County

Amendments filed – 421, 452, 742-743, 806, 868, 919, 1383, 1763, 1855, 1922, 2093

Amendments offered – 742, 1855

Amendments withdrawn – 1099

Bills introduced – 143, 144, 252, 258, 291, 341, 410, 513, 555, 613

Committee appointments – 26, 27, 145, 1211, 2156

Leave of absence – 638

Subcommittee assignments – 242, 380, 536, 595, 628, 668, 1116, 1239

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Amendments filed – 18-19

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MAJORITY FLOOR LEADER, Robert C. Arnould – Representative Scott County

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MANAGEMENT, DEPARTMENT OF –

Claims approved – 209-233

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Claims filed – 209-233, 234, 387-388, 666, 1594-1595

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MAULSBY, RUHL – Representative Calhoun-Sac-Webster Counties

Amendments filed – 56, 401, 409, 464, 470, 722, 755, 756, 806, 819-820, 849, 919, 1010, 1120, 1171-1172, 1243, 1689, 1733, 1741, 1822-1823, 1828-1829

Amendments offered – 418, 476, 787, 788, 819, 835, 837, 1100, 1171, 1736, 1741, 1822, 1828

Amendments withdrawn – 791, 820, 837, 1099

Bills introduced – 144, 446, 499, 513, 539, 555, 567, 677

Committee appointments – 1, 25, 26, 27, 1997, 2031

Petitions presented – 498, 611

Reports – 1-4

Subcommittee assignments – 199, 236, 302, 345, 408, 550, 703, 1008, 1043, 1731, 2092

MAY, DENNIS – Representative Cerro Gordo-Winnebago-Worth Counties

Amendments filed – 742, 1383, 1615-1624, 1732, 2093, 2094

Amendments offered – 742, 1611, 1615, 1745, 2107

Amendments withdrawn – 1615, 1726

- Bills introduced—238, 245
 Committee appointments—25, 26, 28, 95
 Resolutions offered—688, 2008
 Subcommittee assignments—316, 344, 380, 718, 867, 1117, 1206, 1229, 1239
- McKEAN, ANDREW (ANDY)**—Representative **Jones-Linn** Counties
 Amendments filed—86, 271-272, 464, 511-512, 754, 756, 805, 806, 850, 868, 1383, 1456, 1574, 1689, 1840, 1911, 1991, 2093, 2126
 Amendments offered—826, 827, 1493, 1911, 1991, 2126
 Bills introduced—144, 245, 336, 446, 499, 513, 555, 568, 652
 Committee appointments—25, 26, 2156
 Leave of absence—200, 709, 908, 1046, 1152, 1639
 Resolutions offered—333
 Subcommittee assignments—112, 199, 254, 302, 380, 381, 398, 408, 462, 536, 550, 563, 607, 628, 702, 703, 1116, 1206, 1229, 1239, 2092
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 Amendment filed—65
 Amendment offered—65
 Amendment withdrawn—65
- McKINNEY, WAYNE, JR.**—Representative **Dallas** County
 Amendments filed—290, 512, 648, 754, 918, 1627, 1658, 1923, 2008
 Amendments offered—320, 911, 912, 1366, 1663
 Amendments withdrawn—1663
 Committee appointments—25, 26, 27, 95, 146
 Petitions presented—445
 Resolutions offered—2008
 Subcommittee assignments—139, 254, 337, 381, 389, 408, 468, 469, 579, 608, 668, 703, 1008, 1043, 1116, 1117, 1159, 1207, 1229, 1300, 2092
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- MEMORIALS**—
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- 2145, 2205, 2220-2221, 2226, 2250, 2261, 2267-2268, 2286-2287, 2306, 2327, 2328, 2363-2364, 2369-2370, 2370-2371, 2375-2376
- Immediate messages— 12, 95, 96, 168, 201, 281, 337, 405, 412, 425, 442, 480, 548, 560, 605, 626, 714, 748, 847, 855, 892, 896, 909, 916, 930, 933, 935, 942, 948, 966, 968, 971, 986, 990, 1013, 1020, 1024, 1031, 1037, 1115, 1131, 1156, 1181, 1190, 1205, 1225, 1227, 1236, 1238, 1357, 1445, 1507, 1527, 1546, 1591, 1593, 1624, 1635, 1727, 1760, 1836, 1861, 1953, 1987, 1988, 1997, 2000, 2090, 2109, 2131, 2143, 2145, 2158, 2168, 2177, 2202, 2205, 2217, 2218, 2220, 2226, 2228, 2234, 2243, 2245, 2246, 2252, 2253, 2258, 2261, 2263, 2275, 2283, 2287, 2302, 2307, 2308, 2311, 2315, 2328, 2364, 2366
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- Senate messages considered— 134, 239, 246-247, 258, 292, 308, 343, 385, 395, 404, 454, 467, 499, 500, 514, 534, 569, 601, 613, 653, 677, 684, 699, 724, 847, 853, 862, 870-872, 920, 957, 1011, 1050, 1121, 1162, 1184-1185, 1204-1205, 1209, 1233, 1571, 1578, 1654, 1703, 1760, 1771, 1835, 1981, 2000, 2096, 2108, 2366
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- METCALF, JANET S.**— Representative **Polk** County
- Amendments filed— 279, 333, 347, 365, 452, 553, 558, 722, 754, 756, 828, 982-984, 1044, 1268, 1628, 1733, 1864, 1911, 1922, 2291-2292, 2292
- Amendments offered— 279, 557, 558-559, 783, 800, 818, 821, 828, 908, 1123, 1303, 1304, 1647, 1652, 1911, 1926, 2292
- Amendments withdrawn— 376, 785
- Bills introduced— 392, 411, 446, 513, 554, 567, 612, 649, 651, 682, 758, 846
- Committee appointments— 26, 27, 28, 95, 2221, 2376
- Leave of absence— 355, 1578
- Reports— 2283
- Resolutions offered— 409, 647, 805
- Subcommittee assignments— 174, 248, 380, 407, 462, 718, 1042, 1044, 1117, 1229, 1240
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- Appointments to— 16
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- MILLER, TOM H.**— Representative **Cherokee-Clay-O'Brien** Counties
- Amendments filed— 280, 452, 688, 755, 756, 806, 919, 956, 1384, 1456, 1840
- Amendments offered— 1992
- Amendments withdrawn— 1035

Bills introduced—144, 319, 513, 555, 584, 599, 723
 Committee appointments—26, 28, 1210, 1522
 Leave of absence—532, 1046, 1152
 Presided at sessions of the House—1142
 Resolutions offered—108
 Subcommittee assignments—175, 254, 364, 407, 408, 550, 595, 628, 646, 703, 848, 2091

MINORITY FLOOR LEADER, Delwyn Stromer—Representative Franklin-Hancock-Wright Counties
 (See Stromer, Delwyn—Representative Franklin-Hancock-Wright Counties, Minority Floor Leader)

MOTIONS TO RECONSIDER—

Filed:

House File 39—1039
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 House File 589—1239
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 House File 617—917
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 House File 642—1156
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 Senate File 458—1381
 Senate File 482—1655

Deferred:

House File 589—1236

Lost:

House File 39—2373
House File 244—952
House File 438—2374
House File 471—2374
House File 499, H-3312B—843
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House File 620—1145-1146
House File 649—1225
House File 650—1227
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Senate Concurrent Resolution 3—201
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Prevailed:

House File 47—522
House File 304, H-3136 as amended—638
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House File 393—974
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House File 599—1146
House File 617—951
House File 642—1225
Senate File 455, H-3740—1857
Senate File 458—1587

Ruled out of order:

House File 39—2373
House File 244—952
House File 438—2374
House File 589—1252
House File 599—1146-1147
House File 617—951
House File 620—1145-1146
House File 642—1225
House File 649—1225
House File 650—1227
House File 661—1146
Senate File 455, H-3740—1857

Withdrawn:

House File 105—1145
House File 153—336-337
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House File 398—1016-1017
House File 648—1125
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House File 167, H-3071—493
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House File 589—1236
House File 600, H-4028—2075
House File 617, H-3437—951
House File 619, H-3619—1200
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House File 626—2141
House File 626, H-3835 & H-4237—2142
House File 631, H-3363, as amended—1112
House File 631, H-3467—1112
House File 631, H-3370—1113
House File 671, H-3844—1505
House File 671, H-3801—1506
House File 675, H-4367—2305
Senate Concurrent Resolution 4, H-3148—623
Senate File 298, H-3276—747
Senate File 455, H-4124—1859
Senate File 471, H-3908—1609
Senate File 511—2362

Lost:

House File 499, H-3273—844
House File 499, H-3346—845
House File 589—1252
House File 619, H-3619, as amended—1200
House File 619—1202
House File 671, H-3801—1506
House File 675, H-4367—2305
Senate File 471, H-3908—1610

Prevailed:

House File 167, H-3071—493
House File 499, H-3289—843
House File 499, H-3916 to H-3878—1826
House File 600, H-4028—2075
House File 617, H-3437—951
House File 626—2142
House File 626, H-3835 & H-4237—2142
House File 631, H-3363, as amended—1112
House File 631, H-3467—1112
House File 631, H-3370—1113
House File 671, H-3844—1505
Senate Concurrent Resolution 4, H-3148—623
Senate File 298, H-3276—747
Senate File 298, H-3569—1236-1237
Senate File 455, H-4124—1860
Senate File 511—2362

Ruled out of order:

House File 619—1202
House File 671, H-3844—1505

Withdrawn:

House File 499, H-3308—843

MUHLBAUER, LOUIS J.—Representative Crawford-Shelby Counties

Amendments filed—531, 648, 806, 850, 851, 990-994, 997-998, 1105-1109, 1207, 1242, 1615-1624, 1732, 1863, 2049-2056, 2373

Amendments offered—711, 896, 996, 997

Appointed to the Iowa Boundary Commission—41

Bills introduced—184, 320, 342, 403, 499

Committee appointments—25, 27, 1997

Leave of absence—23, 310, 350, 920, 1521

Petitions presented—340

Reports—2166-2167

Resolutions offered—688, 805, 1119, 2008

Subcommittee assignments—242, 295, 344, 399, 468, 484, 509, 529, 536, 608, 646, 667, 668, 685, 703, 867, 1042, 1043, 1116, 1206, 1239

Took oath of office—132

MULLINS, SUE B.—Representative Humboldt-Kossuth-Palo Alto-Pocahontas Counties

Amendments filed—271-272, 280, 464, 511-512, 756, 850, 868, 919, 955, 956, 1044, 1045, 1110-1111, 1111-1112, 1112, 1138, 1161, 1268, 1384, 1456, 1457, 1501, 1597, 1659, 1863, 1912, 1918-1919

Amendments offered—909, 1069, 1086, 1110, 1112, 1137, 1138, 1187, 1500, 1912, 1918

Amendments withdrawn—1089, 1476

Appointed to the Commission on Children, Youth and Families—593

Bills introduced—49, 143, 144, 172, 183, 238, 246, 306, 394, 540, 652, 683

Committee appointments—25, 26, 665, 1760

Introduced to the House, Women's History Essay Contest Winners—500

Leave of absence—410, 624, 891

Reports—2177-2196

Subcommittee assignments—111, 112, 174, 199, 242, 243, 254, 302, 344, 345, 363, 398, 399, 462, 484, 529, 579, 646, 702, 1008, 1117, 1206, 1229, 1300, 1731

NATURAL RESOURCES AND OUTDOOR RECREATION, COMMITTEE ON—

Amendments filed—428, 832, 688, 722

Amendments offered—939, 1608

Amendments withdrawn—515

Appointed—27

Bills introduced—253, 259, 336, 404, 482, 498, 532, 546, 683, 696, 697, 717, 758

Recommendations—250, 290, 332, 400-401, 427, 463-464, 485, 531, 552, 597-598, 631, 672, 687, 720-721, 753, 803-804, 1265-1266

Resolutions offered—632

Subcommittee assignments—174, 175, 248, 302, 331, 344, 345, 380, 443, 496, 529, 550, 595, 646, 686, 718, 1116, 1117

NEUHAUSER, MARY C.—Representative Crawford-Shelby Counties

Amendments filed—444, 470, 582, 632, 755, 823-824, 955, 1045, 1242, 1383, 1384, 1456, 1457, 2093

Amendments offered—725, 823, 906, 1164, 1303, 1536

Bills introduced—245, 307, 349, 394, 567, 612, 683, 697, 1184

Committee appointments—11, 26, 27, 1706

Leave of absence—1074, 1121, 1860

Reports—2231-2233

Resolutions offered—1044

Subcommittee assignments—139, 236, 248, 254, 302, 381, 399, 408, 462, 550, 607, 627, 628, 685, 702, 703, 848, 1042, 1116, 1206

NOMINATIONS—

For Acting Chief Clerk—1

For Permanent Chief Clerk—11

For Speaker of the House—5-8

For Speaker Pro Tempore—12-15

For Temporary Speaker—1

NORRGARD, CLYDE L.—Representative **Des Moines**-Henry Counties

Amendments filed—365, 990-994, 1484, 1485, 1659, 1840

Amendments offered—376, 934, 1661

Appointed to the Social Services Block Grant Advisory Committee—594

Bills introduced—142, 144, 238, 245, 393, 394, 446, 488, 1184

Committee appointments—25, 26, 27, 605

Leave of absence—1476, 1606, 2361

Petitions presented—472

Resolutions offered—2008

Subcommittee assignments—112, 174, 199, 242, 243, 254, 295, 302, 363, 364, 398, 462, 484, 536, 579, 580, 646, 867, 1042, 1116, 1117, 1206, 1239

OATH OF OFFICE—

By Acting Chief Clerk, Joseph O'Hern—1

By Governor-elect Terry E. Branstad—118

By Representative-elect Emil S. Pavich—132

By Representative-elect Louis J. Muhlbauer—132

By Representative-elect Mike Peterson—132

By Temporary Speaker, Representative Poncy—1

By members of the House—4-5

By permanent officers of the House—11

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Raised—374, 524, 715, 903, 987, 1030, 1193, 1255, 1365, 1378, 1452, 1453, 1605, 1644, 1756, 1757, 2103, 2112, 2292

Suspension of rules—1244

OFFICERS AND EMPLOYEES—

Elected Joseph O'Hern, acting Chief Clerk—1

Elected Joseph O'Hern, permanent Chief Clerk—11

Elected the Honorable Charles Poncy, Temporary Speaker—1

Elected the Honorable Donald D. Avenson, Speaker of the House—5-8

Employees of the House—19-21

Leave of absence—954

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Resignation of Representative Jim O'Kane—42

Resignations—41, 42, 954

Resolutions relating to:

House Concurrent Resolution 28—1160

House Resolution 1—16 adopted

Senate Concurrent Resolution 6—134, 138, 139, 144-145, 152-168 adopted

Special presentation to House Pages—603, 2096
Took oath of office—1, 4-5, 118, 132

OLLIE, C. ARTHUR—Representative Clinton County

Amendments filed—756, 805, 829, 831, 1597, 1633, 1688, 1814-1822, 1823, 1840, 1906, 2093, 2161

Amendments offered—774, 829, 831, 1631, 1633, 1814, 1823, 1891

Amendments withdrawn—829

Appointed to the Education Commission of the States—593

Bills introduced—172, 237, 238, 306, 1184

Committee appointments—26, 1581

Leave of absence—913, 1209

Petitions presented—807

Presided at sessions of the House—556, 896, 1757

Resolutions offered—1573, 2160

Subcommittee assignments—289, 408, 550, 595, 628, 703

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ORGANIZATION OF THE HOUSE—2-3

*****1987 SECOND EXTRAORDINARY SESSION*****

ORGANIZATION OF THE HOUSE—58

OSTERBERG, DAVID—Representative Cedar-Linn Counties

Amendments filed—86, 271-272, 497, 511, 850, 851, 990-994, 1045, 1083-1084, 1456, 1615-1624, 1732, 1840, 1890, 1891-1892, 2093

Amendments offered—86, 1083, 1099, 1286, 1391, 1854

Appointed to the Agricultural Energy Management Advisory Council—593

Bills introduced—144, 252, 340, 534, 555, 584, 634, 652

Committee appointments—25, 26, 28, 1546, 2221

Leave of absence—89, 869

Petitions presented—392

Reports—2283

Resolutions offered—688, 1763, 1922, 2008

Subcommittee assignments—111, 112, 199, 398, 399, 462, 867, 1240

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Committee appointments—36

Reports—38-48

*****1987 SECOND EXTRAORDINARY SESSION*****

Amendment filed—63-65

Amendment offered—63

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Appointment of—20-21

Resolution relating to, SCR 6—134, 138, 139, 144-145, 152-168 adopted

Special presentation to—603, 2096

PARKER, EDWARD G.—Representative Jasper-Marion-Polk-Warren Counties

Amendments filed—805, 1045, 1120, 1659, 1733, 1840, 2009, 2093

Amendments offered—876, 1190, 1312, 1321, 1728, 2131

Amendments withdrawn—1132, 1858

Appointed to the Administrative Rules Review Committee—2001

Bills introduced—238, 300, 307, 429, 445, 488, 683

Committee appointments—26, 27, 28

Leave of absence—723

Resolutions offered—1574, 2160
Subcommittee assignments—331, 337, 344, 380, 550, 579, 685, 718, 802, 1228, 1229, 1656, 2091

PAULIN, DONALD J.—Representative **Plymouth**-Woodbury Counties, Assistant Minority Floor Leader

Amendments filed—56, 531, 632, 648, 755, 850, 851, 903, 918, 919, 1009, 1044, 1045, 1383, 1384, 1456, 1659, 1840, 1864
Amendments offered—86, 544, 903, 1071, 1081, 1522, 1548, 1649, 1889, 1995
Amendments withdrawn—725, 1089
Appointed to the Agricultural Energy Management Advisory Council—41
Bills introduced—144, 340, 350, 465, 513, 567, 652, 723, 846
Committee appointments—26, 27, 95, 1522, 1760
Subcommittee assignments—112, 139, 199, 242, 295, 338, 363, 380, 468, 469, 509, 607, 646, 686, 703, 718, 1043, 1229

PAVICH, EMIL S.—Representative **Pottawattamie** County

Amendments filed—538, 648, 722, 756, 806, 1010, 1022, 1029, 1232, 1384, 1544, 1733, 1863, 2094, 2105
Amendments offered—543, 1021, 1982, 1983, 1984, 2101, 2105
Appointed to the Iowa Boundary Commission—41
Bills introduced—133, 200, 201, 307, 319, 384, 556, 567, 568, 683, 808
Committee appointments—26, 27, 113, 604, 606, 1581
Presented to the House the Honorable Tomas J. Murphy, Representative 20th District, Commonwealth of Pennsylvania—1007
Remarks by—5-6
Resolutions offered—298, 606, 647, 805, 1119
Subcommittee assignments—242, 248, 295, 316, 344, 345, 364, 399, 449, 450, 462, 510, 528, 536, 550, 608, 668, 685, 1042, 1043, 1159, 1229
Took oath of office—132

PELLETT, WENDELL C.—Representative **Cass**-Harrison-Pottawattamie-Shelby Counties

Amendments filed—452, 511, 531, 850, 851, 1733, 1864
Amendments offered—1071
Appointed to the Interstate Cooperation Commission—593
Bills introduced—144, 252, 466, 513, 567
Committee appointments—25, 27, 1581, 1920
Petitions presented—251, 869
Presented to the House the Honorable Arlyn Danker, former member of the House—1455
Presented to the House the Honorable Maurice Hennessey, former member of the House—1625
Resolutions offered—805, 1119, 2008
Subcommittee assignments—248, 399, 462, 468, 703, 1116, 1206

PERSONNEL COMMITTEE—

(See Officers and Employees and/or Rules and Administration, Committee On)

PETERS, MIKE—Representative **Woodbury** County

Amendments filed—755, 1232
Bills introduced—171, 238, 341, 1184
Committee appointments—26, 27

Leave of absence—920

Subcommittee assignments—175, 242, 248, 254, 295, 316, 344, 364, 399, 407, 408, 484, 563, 668, 702, 703, 867, 1042, 1043, 1044, 1228

PETERSEN, DANIEL F.—Representative Muscatine-Scott Counties

Amendments filed—280, 452, 755, 755-756, 756, 850, 868, 919, 990-994, 1032-1033, 1243, 1383, 1733, 1863, 1864, 2049-2056, 2094

Amendments offered—661, 1086, 1195, 1867

Amendments withdrawn—1093, 1867

Bills introduced—144, 292, 319, 513, 533-534, 633

Committee appointments—25, 26, 27, 28, 604

Leave of absence—1244, 1521

Resolutions offered—2008

Subcommittee assignments—295, 344, 345, 362, 363, 407, 408, 536, 608, 668, 867, 1206, 1228, 1239, 1261, 1656

PETERSON, MICHAEL K.—Representative Audubon-Carroll-Shelby Counties

Amendments filed—919, 1045, 1120, 1268, 1301, 1383, 1689, 1840, 1923

Amendments offered—942, 1100, 1143, 1365, 1559, 1740, 1858, 1966, 2244

Amendments withdrawn—1858

Appointed to the Law Enforcement Academy Council—594

Bills introduced—307, 392, 567, 650

Committee appointments—25, 26, 27, 146, 665, 1997, 2031, 2145, 2329-2360

Leave of absence—410, 1150

Petitions presented—869, 2226

Presided at sessions of the House—1932

Reports—1215-1223, 2262, 2315-2326

Resolutions offered—688, 1119

Subcommittee assignments—139, 199, 242, 243, 254, 295, 337, 338, 363, 389, 399, 408, 449, 468, 469, 509, 510, 550, 551, 579, 580, 607, 608, 668, 669, 703, 1008, 1043, 1159, 1206, 1300, 2091, 2092

Took oath of office—132

PETITIONS—

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Filed—58, 93, 142, 171, 200, 237, 251, 257, 291, 299, 318, 334, 340, 348, 383, 392, 402, 445, 453, 472, 498, 532, 539, 554, 566, 599, 611, 633, 649, 676, 689, 709, 723, 758, 807, 852, 869, 920, 957, 1046, 1121, 1244, 1521, 1629, 1660, 1764, 2010, 2226

PIONEER LAWMAKERS ASSOCIATION OF IOWA—

Address by the Honorable Edward A. Wearin, Red Oak, former member of the Senate—1582

Program by—1581-1585

Resolution relating to, HCR 6—332, 447 adopted, 534

The Honorable John Connors welcomed the Pioneer Lawmakers on behalf of the House—1581

PLASIER, LEROY J.—Representative Plymouth-Sioux Counties

Amendments filed—280, 755, 755-756, 756, 806, 850, 1045, 1207, 1243, 1267

Amendments offered—785, 828, 1293, 1296

Amendments withdrawn—1292, 1297

Bills introduced—144, 246, 319, 555, 676

Committee appointments—11, 26, 1210

Leave of absence—862, 920
 Resolutions offered—1210, 1242, 1573
 Subcommittee assignments—139, 199, 242, 295, 302, 338, 363, 381, 468, 469, 509, 550,
 580, 669, 703, 918, 1043, 1117

PLATT, DONALD R.—Representative Louisa-Muscatine Counties

Amendments filed—57, 280, 401, 511, 512, 531, 648, 754, 805, 849, 850, 868, 982-984,
 1044, 1120, 1207, 1242, 1544, 1627, 1732, 1863, 2094
 Amendments offered—898, 914, 1071, 1086, 1567
 Amendments withdrawn—1567
 Bills introduced—350, 367, 395, 410, 513, 634, 846
 Committee appointments—8, 27, 604, 1987
 Petitions filed—340
 Presided at sessions of the House—1630, 1998
 Reports—2156-2157
 Subcommittee assignments—139, 174, 248, 295, 302, 331, 364, 399, 443, 484, 496, 529,
 579, 595, 646, 667, 685, 1042, 1044, 1206

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 —1171
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 Bennett—1180
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 House File 595, invoked Rule 32, refer to ways & means—Representative
 Schnekloth—903
 House File 617, H-3344—Representative Parker—875
 House File 619, H-3654—Representative Bennett—1195
 House File 626, H-4237, invoked Joint Rule 17—Representative Buhr—2056
 House File 650, H-3610—Representative Daggett—1133
 House File 650, H-3622—Representative Daggett—1142
 House File 652, invoked Rule 32, refer to approp.—Representative
 Stromer—1022
 House File 671, H-3777—Representative Jochum—1496
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 House File 683, invoked Joint Rule 17—Representative Stromer—1932
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 Stromer—494
 Senate Concurrent Resolution 35, H-4131—Representative Running—1853
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Senate File 130, H-3681—Representative Blanshan—1533
 Senate File 162, H-4212A—Representative Daggett—2214
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 Senate File 274, H-4033 to H-3735—Representative Stromer—1755
 Senate File 373, H-3724B—Representative Harbor—1353
 Senate File 373, H-3900—Representative Jay—1704
 Senate File 455, H-3752—Representative Beatty—1605
 Senate File 455, H-3740—Representative Doderer—1606
 Senate File 455, H-4043—Representative Beatty—1858
 Senate File 455, H-4102—Representative Doderer—1859
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PONCY, CHARLES N.—Representative Wapello County

Amendments filed—401, 1892-1893
 Amendments offered—1892
 Bills introduced—144, 258, 384, 540
 Committee appointments—25, 26, 27, 184, 1581
 Elected Temporary Speaker—1
 Leave of absence—1011, 1859
 Presided at sessions of the House—1
 Resolutions offered—1119
 Subcommittee assignments—139, 199, 248, 254, 295, 331, 337, 338, 363, 407, 449, 468,
 469, 510, 550, 579, 595, 608, 867, 1043

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 the earliest possible time—298, 411 adopted, 412, 585
 House Concurrent Resolution 7, federal conservation reserve program—333
 House Concurrent Resolution 11, use of set-aside acres under the federal con-
 servation reserve program—464
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- House Concurrent Resolution 17, establishment of the National Western Historic Trails Center in Council Bluffs, Ia.—632, 1453-1454 adopted, 2030
- House Concurrent Resolution 18, congress pass "Save the Family Farm Act"—688
- House Concurrent Resolution 19, request fed. government alter the disregard requirement for assistance to dependent children—754, 1116
- Senate Concurrent Resolution 8, federal conservation reserve program—386, 390
- Senate Concurrent Resolution 9, congress to fully fund and support, state employment service system, continue Win program and enact workers adjustment assistance program—379, 382, 405 adopted, 405
- Senate Concurrent Resolution 32, urge congress to amend the Interstate Commerce Act, allow states to collect sales or use taxes from outstate sellers—1545, 1574, 2252-2253 adopted, 2253

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- Resolution relating to, SCR 1, journals, bills, etc. furnished county auditors; also Iowa's congressional delegation—47, 56, 95 adopted

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*******1987 SECOND EXTRAORDINARY SESSION*******

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RENAUD, DENNIS L.—Representative Polk County

Amendments filed—401, 531, 722, 805, 919, 955, 1045, 1120, 1161, 1232, 1456, 1506, 1544, 1597, 2094

Amendments offered—525, 526, 543, 734, 735, 742, 974, 979, 1095, 1496, 2015

Amendments withdrawn—742

Appointed to the Communications Review Commission—593

Bills introduced—238, 319, 392, 541, 555, 683, 1184

Committee appointments—26, 27, 185

Petitions presented—334, 392, 633

Presented to the House students from Goodrell Transitional School, Des Moines who are state champions of the 1987 problem solving contest, junior division—1813

Presided at sessions of the House—419, 760, 1175

Resolutions offered—298, 409, 2160

Subcommittee assignments—139, 242, 248, 254, 295, 303, 316, 338, 344, 363, 364, 407, 449, 450, 462, 510, 536, 550, 579, 595, 608, 867, 1042, 1043, 1159, 1206, 1239, 1261

RENKEN, ROBERT H.—Representative Butler-Grundy Counties

Amendments filed—86, 280, 452, 511, 868, 919, 984, 1232, 1689, 1732, 1740, 1740-1741, 2009, 2093, 2113

Amendments offered—1131, 1740, 2113

Appointed to the Iowa Advisory Council on Intergovernmental Relations—41

Bills introduced—21, 48, 143, 144, 513, 555

Committee appointments—27, 28, 113

Petitions presented—334

Presided at sessions of the House—439

Resolutions offered—1118

Subcommittee assignments—242, 295, 316, 331, 337, 344, 364, 380, 407, 449, 450, 510, 536, 579, 607, 608, 668, 685, 718, 802, 1042, 1043, 1207, 1229, 1656

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- House Concurrent Resolution 27—1160
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- House Concurrent Resolution 37—1732
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- House Concurrent Resolution 39—1922
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- House Concurrent Resolution 43—2008
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- House Concurrent Resolution 45—2160
- House Concurrent Resolution 46—2160
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- House Concurrent Resolution 48—2160
- House Concurrent Resolution 49—2160
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- House Resolution 5—564
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- House Resolution 7—581
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ROSENBERG, RALPH—Representative Story County

Amendments filed—290, 409, 471, 486, 849, 850, 851, 868, 989, 1010, 1044, 1045, 1113-1114, 1301, 1456, 1488-1490, 1502, 1503, 1607, 1627, 1659, 1732, 1890, 1891-1892, 2009, 2093

Amendments offered—417, 473, 504, 863, 1067, 1068, 1087, 1089, 1092, 1100, 1113, 1306, 1488, 1502, 1503, 2234, 2239, 2240, 2242

Amendments withdrawn—1607, 2021, 2240

Appointed to the Ethics committee—40

Bills introduced—21, 22, 48, 133, 143, 144, 171, 239, 245, 307, 309, 341, 348, 349, 403, 445, 466, 488, 567, 584, 611, 652, 677

Committee appointments—26, 28, 40, 1760, 2328

Presided at sessions of the House—1029

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Resolutions offered—805, 1207, 1922, 2160

Subcommittee assignments—111, 139, 242, 295, 338, 363, 399, 469, 509, 703, 848, 1043, 1159, 1206, 1240, 1656

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ROYER, WILLIAM D. (BILL)—Representative Fremont-Mills-Page Counties

Amendments filed—57, 280, 401, 452, 708, 757, 1267, 1597, 1763, 2008, 2009

Amendments offered—439, 1271, 1766

Bills introduced—144, 403, 513, 555, 651

Committee appointments—27, 1997

Leave of absence—251, 366, 633, 773, 825, 1138, 1355, 1734

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Senate File 274—1453

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Senate File 298—715

Senate File 340—1452

Senate File 455, H-3752—1506

Senate File 482, H-3816—1644

Senate File 482, H-3811—1646

Senate File 484—2103

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Rule 31.8 (first reading, commitment and amendment):

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Rule 32 (commitment of appropriation and revenue bills):

House File 377—1180

Lost:

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Senate File 274, H-4070—1756

Senate File 455, H-3752—1605

Senate File 482, H-3816—1645

Senate File 482, H-3811—1646

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Rule 31.8:

Senate File 461, H-3744—1379

Prevailed:

House File 317, daily debate calendar—1254

House File 681, H-4143—1885

Senate File 162, H-4212A—2214

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Senate File 274, H-4033—1756

Senate File 298—715

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House File 377—1180

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House File 496—706

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Pursuant to Rule 31.8 (first reading, commitment and amendment):

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Pursuant to Rule 73.g (reconsideration):

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Rules invoked:

Rule 32 (commitment of appropriation and revenue bills):

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House File 652—1022

Rule 75 (duty of voting):

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Resolutions relating to:

House Resolution 2, permanent rules—45, 46, 56, 57, 60-90 adopted
House Resolution 4, lobbyists—256, 260, 281-287, as amended adopted

Temporary rules adopted—16

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Motions to suspend:

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Lost:

Senate File 523, H-4392—19

Rules suspended:

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Appointed—27

Recommendations—45, 96, 144-145, 1160

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Amendments filed—452, 648, 675, 755, 806, 868, 878, 919, 1009, 1010, 1295-1296, 1383,
1456, 1544, 1597, 1648, 1689, 1763, 2076-2077, 2122

Amendments offered—877, 878, 879, 881, 1295, 1494, 1524, 1585, 1648, 2074, 2076,
2118, 2122

Amendments withdrawn—879, 1487

Bills introduced—245, 246, 252, 292, 299, 300, 307, 319, 335, 342, 366, 384, 402, 449,
533-534, 541, 555, 584, 683, 1184
Committee appointments—25, 26, 27, 1211, 2221
Leave of absence—366, 1545
Petitions presented—383
Presided at sessions of the House—1200
Reports—2255
Resolutions offered—1763
Subcommittee assignments—111, 242, 243, 248, 295, 316, 363, 449, 528, 608, 702, 703,
1042, 1043, 1159, 2091

SCHNEKLOTH, HUGO—Representative Scott County

Amendments filed—86, 317, 328, 755, 757, 806, 849, 850, 873, 919, 1009, 1232, 1242,
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Amendments offered—326, 880, 1073, 1074, 1234, 1398, 1482, 1550, 1741, 1867, 1868,
1929, 1930
Appointed to the Legislative Fiscal Committee—235
Bills introduced—21, 48, 49, 58, 59, 94, 133, 143, 144, 171, 307, 513, 555, 568, 1270
Committee appointments—26, 27, 28, 95, 1546
Leave of absence—132, 554, 1162, 1521
Petitions presented—383, 599, 1244, 1521, 1660, 1734
Subcommittee assignments—138, 174, 249, 254, 331, 337, 338, 399, 407, 426, 462, 469,
509, 510, 528, 579, 608, 628, 668, 685, 718, 802, 1116, 1117, 1229
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Committee appointments—36
Reports—38-48

SCHRADER, DAVID—Representative Marion County

Amendments filed—512, 850, 868, 903, 919, 1044, 1161, 1894, 2162, 2163
Amendments offered—965, 1579, 1844, 1894
Amendments withdrawn—2251
Bills introduced—245, 291, 306, 446, 453, 488
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Presented to the House Patti De Nooy, Queen of the 1987 Pella Tulip Festival—1693
Resolutions offered—2372
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SECRETARY OF STATE, Elaine Baxter—

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SHERZAN, GARY—Representative **Polk County**

Amendments filed—511, 741, 755, 806, 849, 850, 1029, 1045, 1456, 1491-1493, 1544, 1702, 1829, 2140, 2161, 2221-2222, 2223
 Amendments offered—741, 1028, 1078, 1491, 1547, 1702, 1829, 2140, 2221, 2222
 Amendments withdrawn—1030, 1488, 2223
 Bills introduced—239, 336, 384, 446, 453, 472, 487, 683, 1184, 1233
 Committee appointments—26, 27
 Leave of absence—47, 410, 676, 709, 1209
 Presided at sessions of the House—1757, 2200
 Resolutions offered—409
 Subcommittee assignments—139, 242, 248, 295, 331, 337, 338, 344, 363, 380, 469, 509, 551, 579, 668, 685, 703, 718, 802, 1043, 1159, 1228, 1229

SHONING, DON—Representative **Woodbury County**

Amendments filed—280, 401, 452, 632, 755, 919, 1001-1005, 1045, 1207, 1301, 1374-1375, 1383, 1689
 Amendments offered—430, 1374
 Bills introduced—21, 144, 237, 238, 257, 403, 410, 446, 465, 466, 513, 555, 568, 584, 652
 Committee appointments—1, 26, 27, 2221, 2328
 Committee assignment—169
 Petitions presented—1121
 Reports—1-4, 2255
 Subcommittee assignments—138, 242, 294, 295, 296, 389, 449, 469, 669, 703, 1207
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SHOULTZ, DON—Representative **Black Hawk County**

Amendments filed—347, 418, 757, 849, 850, 919, 1010, 1044, 1045, 1094, 1102-1104, 1104, 1119, 1120, 1207, 1242, 1384, 1597, 1688, 1733, 1763, 1840, 2093, 2162, 2296, 2373
 Amendments offered—418, 820, 1071, 1075, 1093, 1094, 1102, 1104, 1136, 1140, 1141, 1142, 1985, 1986, 2076, 2296
 Amendments withdrawn—2282
 Bills introduced—60, 307, 349, 383, 430, 498, 584, 1184
 Committee appointments—26, 27, 50, 1760
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 Subcommittee assignments—112, 199, 254, 331, 399, 408, 426, 462, 469, 550, 628, 685, 802, 1116, 1117, 1229

SIEGRIST, J. BRENT—Representative **Pottawattamie County**

Amendments filed—280, 919, 1119, 1207, 1733, 1863, 1894-1895, 1906, 2162
 Amendments offered—1249
 Bills introduced—340, 555, 568, 634
 Committee appointments—26, 28, 604, 606
 Leave of absence—47, 566, 1046
 Resolutions offered—1119
 Subcommittee assignments—139, 254, 302, 337, 381, 389, 408, 469, 550, 551, 579, 608, 628, 646, 702, 703, 918, 1043, 1117, 1159, 1206

SKOW, BOB—Representative **Adair-Dallas-Guthrie-Madison Counties, Assistant Majority Floor Leader**

Amendments filed—849, 850, 851, 868, 875-876, 982-984, 990-994, 1032-1033, 1045, 1105-1109, 1232, 1597, 1763, 2049-2056, 2093, 2094, 2115, 2142

Amendments offered—982, 990, 1032, 1245, 2049, 2115, 2142
 Amendments withdrawn—951, 2113
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 Leave of absence—611, 842, 905, 1046, 1385, 1850
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 Subcommittee assignments—174, 331, 337, 344, 380, 462, 509, 536, 579, 685, 718, 802, 867, 1117, 1228, 1229

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Amendments filed—955, 1232, 1268
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 Recommendations—304, 390, 401, 464, 485, 531, 552, 609-610, 631-632, 673, 706-707, 753, 804, 955, 1231, 1266
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SPEAKER OF THE HOUSE—Donald D. Avenson, Representative Chickasaw-Fayette Counties

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- Elected Speaker of the House—5-8
- Final adjournment—2378
- Final adjournment, 1987 Regular Session of the Seventy-second General Assembly, Senate Concurrent Resolution 40—2370 adopted
- Inaugural committee appointed—95
- Leave of absence—1162
- Memorial committees appointed by—604, 605, 606, 679, 1017, 1210, 1210-1211, 1522
- Memorial service committee appointed—645
- Presentation of—8-10
- Presentation of visitors—482-483, 548, 563, 626, 748-749, 801, 847-848, 866, 917, 1007-1008, 1042, 1206, 1228, 1239, 1260-1261, 1299, 1381, 1455, 1519, 1573, 1596, 1625-1626, 1656, 1688, 1731, 1761-1762, 1838-1839, 1863, 1921, 2007-2008, 2091, 2159, 2224-2225
- Presided at sessions of the House—19, 22, 23, 47, 49, 55, 58, 60, 87, 93, 95, 113, 129, 132, 142, 145, 152, 163, 171, 173, 183, 184, 197, 200, 237, 240, 245, 251, 253, 257, 259, 270, 291, 292, 293, 299, 305, 308, 315, 318, 322, 329, 334, 340, 343, 348, 350, 352, 366, 383, 392, 396, 402, 405, 410, 413, 419, 425, 429, 440, 445, 453, 456, 457, 459, 460, 465, 472, 476, 478, 487, 490, 495, 498, 500, 513, 524, 525, 527, 532, 539, 545, 548, 554, 557, 561, 566, 583, 592, 599, 605, 611, 614, 624, 633, 640, 649, 660, 676, 689, 696, 709, 717, 723, 731, 736, 746, 758, 769, 770, 773, 786, 791, 807, 824, 835, 845, 852, 857, 862, 869, 892, 904, 908, 920, 932, 938, 957, 969, 971, 985, 989, 999, 1011, 1017, 1020, 1032, 1046, 1051, 1052, 1066, 1083, 1097, 1116, 1121, 1134, 1142, 1147, 1184, 1200, 1209, 1214, 1227, 1233, 1236, 1244, 1253, 1255, 1259, 1270, 1282, 1289, 1302, 1354, 1379, 1385, 1397, 1435, 1439, 1450, 1458, 1464, 1470, 1481, 1493, 1507, 1521, 1539, 1545, 1558, 1575, 1578, 1580, 1585, 1590, 1601, 1629, 1633, 1648, 1660, 1686, 1690, 1705, 1726, 1734, 1757, 1764, 1770, 1771, 1826, 1827, 1842, 1844, 1850, 1855, 1861, 1865, 1885, 1911, 1924, 1932, 1952, 1954, 1981, 1988, 1992, 1998, 2010, 2030, 2095, 2108, 2122, 2140, 2143, 2145, 2175, 2176, 2207, 2217, 2221, 2226, 2253, 2267, 2287, 2299, 2304, 2311, 2326, 2328, 2361, 2362, 2374
- Presented to the House the Honorable Joyce Lonergan, former member of the House—2224
- Remarks by—8-10, 2368-2369
- Resolutions relating to:
 - House Concurrent Resolution 1—11 adopted
 - House Concurrent Resolution 3—12 adopted
 - House Concurrent Resolution 6—332, 447 adopted, 534
 - House Resolution 1—16
 - Senate Concurrent Resolution 2—47, 56, 95 adopted

Senate Concurrent Resolution 6—134, 138, 139, 144-145, 152-168 adopted
 Rulings made—314, 374, 378, 395, 431, 459, 493, 494, 506, 518, 875, 1142, 1195, 1224,
 1234, 1353, 1496, 1533, 1605, 1651, 1858, 1859, 1995, 2019, 2056, 2214, 2312, 2361
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 Assembly, Senate Concurrent Resolution 47—50 adopted, 50-51
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Amendments filed—338, 409, 428, 440, 497, 573-574, 648, 722, 754, 755, 805, 806, 849,
 918, 955, 956, 1010, 1045, 1119, 1120, 1183, 1232, 1268, 1456, 1574, 1689
 Amendments offered—352, 411, 435, 480, 813, 966, 967, 979, 980, 1024, 1037, 1123,
 1134, 1135, 1140, 1188, 1189, 1487
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 Presided at sessions of the House—1606
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SPECIAL ORDER—
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 Junior Miss—240
 Representative Connors presented to the House visitors from our sister city
 Naucalpan, Mexico—1186
 Representative Daggett presented to the House three all-state academic honor roll
 students, David Caraway, Natalie Neill and Teresa Tasler, serving as House
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 Representative Fogarty presented to the House Dr. Michael Grimes, an attorney
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- Representative Hammond announced winners of the National Women's History Month essay contest for 1987—500
- Representative Jochum presented to the House the Honorable Michael Dukakis, Governor of Massachusetts—724
- Representative Renaud presented to the House students from Goodrell Transitional School, Des Moines who are state Champions of the 1987 problem solving contest, junior division—1813
- Representative Schrader presented to the House Patti De Nooy, Queen of the 1987 Pella Tulip Festival—1693
- Representative Stromer presented to the House the Honorable Charles Grassley, United States Senator and former member of the House—16
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- House Resolution 6—Representatives Paulin, Harper, Blanshan, Muhlbauer, Peterson of Carroll, Siegrist, Lundby, De Groot, Parker, Arnould, Cohoon, Jay, Rosenberg, Bennett, Petersen of Muscatine, May, Daggett, Maulsby, Tabor, Wise, Carpenter, Koenigs, Branstad, Platt, Fogarty, Gruhn, Pellett, Royer, Cooper, Fuller, Van Camp, Poncy, Norrgard, Clark, Peters, Plasier, Adams, & Hermann—586
- House Resolution 7—Representatives Paulin, Harper, Blanshan, Muhlbauer, Peterson of Carroll, Siegrist, Lundby, De Groot, Parker, Arnould, Cohoon, Jay, Rosenberg, Bennett, Petersen of Muscatine, May, Daggett, Maulsby, Tabor, Wise, Carpenter, Koenigs, Branstad, Platt, Fogarty, Gruhn, Pellett, Royer, Cooper, Fuller, Van Camp, Poncy, Norrgard, Clark, Peters, Plasier, Adams, & Hermann—586
- House Resolution 8—Representatives Paulin, Harper, Blanshan, Muhlbauer, Peterson of Carroll, Siegrist, Lundby, De Groot, Parker, Arnould, Cohoon, Jay, Rosenberg, Bennett, Petersen of Muscatine, May, Daggett, Maulsby, Tabor, Wise, Carpenter, Koenigs, Branstad, Platt, Fogarty, Gruhn, Pellett, Royer, Cooper, Fuller, Van Camp, Poncy, Norrgard, Clark, Peters, Plasier, Adams, & Hermann—586

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(Richard D. Johnson, Chairman)

Claims approved—209-233

Claims disapproved—202-208, 234, 387-388, 666-667, 1594-1595

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STATE GOVERNMENT, COMMITTEE ON—

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Amendments offered—524, 734, 811, 950, 1046, 1277, 1282, 1585, 1586, 1982, 2208

Appointed—27

Bills introduced—300, 310, 404, 453, 472, 481, 513, 541, 696, 697, 698, 714, 716, 717

Recommendations—297, 317, 390, 401, 451, 470, 511, 537, 647, 673-674, 707-708, 721,
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Subcommittee assignments—111, 138, 169, 241, 242, 243, 294, 295, 296, 316, 364, 389,
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1159, 1206, 1207

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STROMER, DELWYN—Representative Franklin-Hancock-Wright Counties, Minority
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Amendments filed—56, 108-109, 109-110, 199, 674, 708, 742, 743, 745, 755, 829-830,
843-844, 845, 955, 1045, 1456, 1457, 1733, 1756, 1851-1853, 1864, 1917-1918, 2049-
2056, 2094

Amendments offered—87, 108, 109, 710, 743, 745, 791, 817, 829, 1087, 1292, 1851, 1917,
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- Corrected assignment—470
- Reassigned—199, 427, 686
- Revised—718

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- House Concurrent Resolution 13, mandatory seat belt legislation—511
- House Concurrent Resolution 15, school reorganization procedure—581
- House Concurrent Resolution 22, relationship between economic development and various state programs in support of a diversified economy—805
- House Concurrent Resolution 24, tax on moneys and credits—1118
- House Concurrent Resolution 25, job retraining programs for the retention of existing jobs in Iowa—1118
- House Concurrent Resolution 29, child protection—1242
- House Concurrent Resolution 31, review services for the elderly—1573
- House Concurrent Resolution 32, gaps in the availability of capital in Iowa, feasibility of various credit enhancement mechanisms, legislation with potential to increase the availability and affordability of capital in Iowa—1574
- House Concurrent Resolution 33, reform of the welfare system—1597
- House Concurrent Resolution 36, road use tax fund formula—1658
- House Concurrent Resolution 40, long-range plan, renovation and expansion, correctional facilities—1922
- House Concurrent Resolution 41, involuntary commitment process, mentally ill—1922
- House Concurrent Resolution 44, vocational agriculture education needs—2008
- House Concurrent Resolution 45, state agency jurisdiction over Iowa Braille and Sight-saving School and the Iowa School for the Deaf—2160
- House Concurrent Resolution 46, budget process, executive branch and the general assembly—2160

- House Concurrent Resolution 47, health care for the citizens of Iowa—2160
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- House Concurrent Resolution 49, runaway children—2160
- House Concurrent Resolution 50, examine the needs of mentally ill and mentally retarded defendants, offenders, and person's who are dangerous to others—2161
- House Concurrent Resolution 52, classified and restricted access research at the regents' university—2372
- House Resolution 5, develop alternatives to the plugging of agricultural drainage wells—564
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- Amendments filed—86, 409, 452, 464, 511, 754, 849, 850, 956, 1009, 1243, 1383, 1627, 1733, 1741-1742, 1743-1744
- Amendments offered—437, 1052, 1088, 1741, 1743
- Amendments withdrawn—1609, 1742
- Bills introduced—95, 144, 252, 348, 349, 446, 454, 466, 513, 584
- Committee appointments—25, 26, 27, 2101, 2145
- Leave of absence—402, 1145, 1244, 2303
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- (Chief Justice of the Supreme Court, W. W. Reynoldson)
- Delivered the Condition of the Judicial Department's Message—146-152
- Ethics committee appointed by—39-40
- Resolution relating to, HCR 2, the condition of the Judicial Department Message—12 adopted, 60

SVOBODA, JANE—Representative Black Hawk-Marshall-Tama Counties

- Amendments filed—849, 851, 990-994, 1119, 1120, 1183, 1732, 1840, 1863
- Amendments offered—1193, 1194
- Bills introduced—144, 585, 599, 1184, 1727
- Committee appointments—25, 26, 50
- Leave of absence—348, 429, 1734

- Petitions presented—1629
 Resolutions offered—688, 2008
 Subcommittee assignments—112, 380, 536, 628, 867, 1117, 1206
- SWARTZ, THOMAS E. (TOM)—Representative Marshall County**
 Amendments filed—278-279, 428, 512, 741, 919, 970, 984, 1035-1036, 1036, 1120, 1149, 1268, 1383, 1456, 1498, 1658, 1688, 1763, 1840, 1887-1889, 1889-1890, 1890, 1891-1892, 1917, 2009, 2093
 Amendments offered—278, 440, 970, 1035, 1127, 1135, 1147, 1149, 1302, 1464, 1498, 1859, 1887, 1889, 1890, 1891
 Amendments withdrawn—279, 440, 518, 1129
 Appointed to the Legislative Fiscal Committee—235
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 Leave of absence—611, 676
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 Resolutions offered—1574
 Subcommittee assignments—408, 550, 1229, 1300
- SWEARINGEN, GEORGE R.—Representative Jefferson-Keokuk-Wapello Counties**
 Amendments filed—1383
 Bills introduced—133, 257, 466, 513
 Committee appointments—26, 27
 Leave of absence—60, 268, 293, 305, 472, 501, 773, 842, 862, 904, 1020, 1083, 1145, 1171, 1507, 1521, 2201
 Petitions presented—291, 1764
 Subcommittee assignments—111, 248, 254, 316, 344, 407, 408, 484, 702, 703, 718
- TABOR, DAVID M.—Representative Dubuque-Jackson Counties**
 Amendments filed—736-737, 868, 919, 1113-1114, 1379, 1439-1442, 1456, 1689, 1733, 1840, 1923
 Amendments offered—736, 1084, 1357, 1379, 1439, 2011
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 Leave of absence—1629
 Petitions presented—498
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 Resolutions offered—2160
 Subcommittee assignments—302, 362, 381, 407, 469, 550, 595, 646, 685, 848, 918, 1117, 1229
- TEAFORD, JANE—Representative Black Hawk County**
 Amendments filed—271-272, 918, 919, 969-970, 1161, 1268, 1456, 1483, 1688, 1733, 1840, 1863, 2161, 2162
 Amendments offered—969, 1187, 1290, 1291, 1373, 1482, 1483, 1892, 1967
 Amendments withdrawn—1186
 Appointed to the Interstate Cooperation Commission—593
 Bills introduced—307, 349, 394, 488, 499, 554, 584, 683, 1184
 Committee appointments—26, 28, 2156
 Leave of absence—914, 1046
 Petitions presented—633
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Resolutions offered—497

Subcommittee assignments—139, 174, 242, 243, 254, 255, 302, 344, 345, 363, 380, 381,
484, 529, 579, 607, 628, 646, 702, 703, 918, 1117, 1229

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Amendments offered—898, 1313, 1539

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Bills introduced—305, 467, 533, 540, 541, 601, 683

Recommendations—297, 451, 511, 538, 581, 674, 721, 1118, 1266-1267

Subcommittee assignments—139, 236, 248, 249, 289, 302, 303, 317, 344, 345, 399, 462,
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TYRRELL, PHIL—Representative **Iowa**—Poweshiek Counties

Amendments filed—57, 87, 90, 167, 271-272, 280, 333, 401, 452, 531, 582, 805, 1010,
1045, 1119, 1160, 1161, 1179-1180, 1301, 1383, 1457

Amendments offered—87, 90, 167, 457, 545, 1019, 1175, 1179, 1290-1291, 1292, 1298,
1448, 1449, 1482

Amendments withdrawn—360, 641, 1292, 1297, 1451, 1484

Bills introduced—144, 183, 299, 307, 308, 309, 310, 446, 453, 467, 513, 555, 566, 612

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Amendments filed—56, 339, 365, 391, 401, 444, 471, 506-507, 511, 512, 565, 640, 648,
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- Amendments offered—84, 85, 89, 431, 506, 516, 544, 576, 640, 841, 1001, 1096, 1172, 1447, 1451, 1467, 1504, 1523, 1524, 1529, 1854, 1928, 1991, 2087, 2106, 2113, 2124
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- Committee appointments—19, 26, 27, 2328
- Petitions presented—402, 498, 566
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- Resolutions offered—298, 754
- Subcommittee assignments—111, 112, 199, 242, 243, 295, 316, 364, 449, 450, 510, 536, 608, 668, 1042, 1159, 1206
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- VAN MAANEN, HAROLD—Representative Keokuk-Mahaska-Wapello Counties
- Amendments filed—56, 280, 464, 470, 648, 849, 850, 1383, 1457, 1484, 1485, 1744, 1893, 2094
- Amendments offered—477, 1482, 1484, 1744, 1893, 2106, 2110
- Appointed to the Legislative Council and the Legislative Fiscal Committee—235
- Bills introduced—47, 144, 237, 246, 252, 310, 341, 513, 540, 555, 568, 585, 651
- Committee appointments—25, 26, 185, 665
- Petitions presented—237, 2010
- Resolutions offered—581, 2008, 2160
- Subcommittee assignments—199, 248, 337, 389, 407, 408, 449, 563, 1008, 2091, 2092
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- Presentation of—379, 406, 482-483, 548, 563, 606, 626, 748-749, 801, 847-848, 866, 917, 1007-1008, 1042, 1116, 1158-1159, 1182-1183, 1206, 1228, 1239, 1260-1261, 1299, 1381, 1455, 1519, 1573, 1596, 1625-1626, 1656, 1688, 1731, 1761-1762, 1838-1839, 1863, 1921, 2007-2008, 2091, 2159, 2224-2225
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