

State of Iowa

1987

**JOURNAL
OF THE SENATE**

1987

**EXTRAORDINARY SESSION
SEVENTY-SECOND
GENERAL ASSEMBLY**

Convened June 4, 1987

Adjourned June 6, 1987

**JO ANN ZIMMERMAN, President of the Senate
DONALD D. AVENSON, Speaker of the House**

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JOURNAL OF THE SENATE

FIRST CALENDAR DAY
FIRST SESSION DAY

Senate Chamber
Des Moines, Iowa, Thursday, June 4, 1987

Pursuant to proclamation of the Governor, the Honorable Terry E. Branstad, the Seventy-second General Assembly of Iowa convened in Extraordinary Session at 10:10 a.m., and the Senate was called to order by Lieutenant Governor Jo Ann Zimmerman.

Prayer was offered by the Honorable Leonard L. Boswell, member of the Senate from Decatur County, Davis City, Iowa.

LEAVES OF ABSENCE

Leaves of absence were granted as follows:

Senator Dieleman for the week and Senator Mann for the morning on request of Senator Hutchins; Senator Holden for the June, 1987, Extraordinary Session on request of Senator Hultman.

QUORUM CALL

Senator Hutchins requested a non record roll call to determine that a quorum was present.

The vote revealed 44 present, 6 absent and a quorum present.

COMMUNICATION FROM THE GOVERNOR

The following communication from the Governor was presented:

June 3, 1987

The Honorable Jo Ann Zimmerman
Lieutenant Governor
President of the Senate
State Capitol Building
L O C A L

Dear Madam President:

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

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.

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 3rd day of June in the year of our Lord one thousand nine hundred and eighty-seven.

(SEAL)

TERRY E. BRANSTAD, Governor

Attest:

ELAINE BAXTER
Secretary of State

INTRODUCTION OF RESOLUTIONS

Senate Concurrent Resolution 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.

Read first time and **placed on calendar**.

Senate Concurrent Resolution 47, by Committee on Rules and Administration, a concurrent resolution to provide for adjournment sine die.

Read first time and **placed on calendar**.

INTRODUCTION OF BILL

Senate File 523, by Committee on Ways and Means, a bill for an act relating to state taxes by revising the state cigarette and little cigar tax by increasing the tax and imposing an inventory tax on cigarettes and little cigars, unused tax stamps and metered

imprints; and by revising the state individual income tax by altering the tax brackets and rates; disallowing married persons filing separately on combined returns; eliminating the deduction for federal income taxes paid; providing a two-earner tax credit; and providing effective dates.

Read first time and placed on Ways and Means Calendar.

ORGANIZATION OF THE SENATE

Senator Hutchins moved that the selection of seats, determination of mileage of Senators, assignment of press seats, and all other organizational or administrative matters not specifically provided for in Senate Rule 4 and 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 by a voice vote.

SECRETARY TO NOTIFY THE GOVERNOR AND THE HOUSE

Senator Hutchins moved that the Secretary of the Senate be directed to send a written message to the Governor and the House of Representatives informing them that the Senate was organized and ready to transact business and receive any messages that they may transmit.

The motion prevailed by a voice vote.

HOUSE MESSAGE RECEIVED

The following message was received from the Chief Clerk of the House:

MADAM PRESIDENT: I am directed to inform your honorable body that the House has, pursuant to the May 29, 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 Senate.

COMMITTEE REPORT

RULES AND ADMINISTRATION

Final Bill Action: SENATE CONCURRENT RESOLUTION 46, a concurrent resolution to provide for the business of the 1987 Extraordinary Session of the Seventy-second General Assembly.

Recommendation: APPROVED COMMITTEE RESOLUTION.

Final Vote: Ayes, 4: Hutchins, Hultman, Kinley and Jensen. Nays, none. Absent or not voting, 2: Gronstal and Gettings.

Fiscal Note: NOT REQUIRED UNDER JOINT RULE 17.

CONSIDERATION OF RESOLUTION (Regular Calendar)

Senator Hutchins asked and received unanimous consent to take up for consideration Senate Concurrent Resolution 46.

Senate Concurrent Resolution 46

On motion of Senator Hutchins, Senate Concurrent Resolution 46, a concurrent resolution to provide for the business of the 1987 Extraordinary Session of the Seventy-second General Assembly, was taken up for consideration.

Senator Welsh offered amendment S—4115 filed by Senators Welsh and Rife from the floor to page 1 of the resolution and moved its adoption.

A record roll call was requested.

On the question "Shall amendment S—4115 be adopted?" (S.C.R. 46) the vote was:

Ayes, 21:

Boswell	Coleman	Doyle	Drake
Gettings	Hall	Hannon	Holt
Husak	Kinley	Miller, A. V.	Peterson
Priebe	Rife	Schwengels	Scott
Soorholtz	Sturgeon	Vande Hoef	Varn
Welsh			

Nays, 26:

Bruner	Carr	Corning	Deluhery
Fraise	Fuhrman	Gentleman	Goodwin
Gronstal	Hester	Horn	Hultman
Hutchins	Jensen	Lind	Lloyd-Jones
Miller, C.P.	Murphy	Nystrom	Palmer
Readinger	Rensink	Riordan	Taylor
Tieden	Wells		

Absent or not voting, 3:

Dieleman	Holden	Mann
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Amendment S—4115 lost.

Senator Welsh offered amendment S—4116 filed by Senators Welsh, Soorholtz and Carr from the floor to page 1 of the resolution, moved its adoption and requested a record roll call.

On the question "Shall amendment S—4116 be adopted?" (S.C.R.) the vote was:

Ayes, 31:

Boswell	Bruner	Carr	Coleman
Deluhery	Doyle	Drake	Fraise
Gettings	Gronstal	Hall	Hannon
Holt	Horn	Husak	Hutchins
Kinley	Lloyd-Jones	Miller, A. V.	Miller, C.P.
Murphy	Palmer	Peterson	Priebe
Riordan	Scott	Soorholtz	Sturgeon
Varn	Wells	Welsh	

Nays, 16:

Corning	Fuhrman	Gentleman	Goodwin
Hester	Hultman	Jensen	Lind
Nystrom	Readinger	Rensink	Rife
Schwengels	Taylor	Tieden	Vande Hoef

Absent or not voting, 3:

Dieleman	Holden	Mann
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Amendment S—4116 was adopted.

Senator Hutchins moved the adoption of Senate Concurrent Resolution 46 as amended, which motion prevailed by a voice vote.

Senator Hutchins asked and received unanimous consent that **Senate Concurrent Resolution 46** be **immediately messaged** to the House.

COMMITTEE REPORT

WAYS AND MEANS

Final Bill Action: SENATE FILE 523 (SSB 256), a bill for an act relating to state taxes by revising the state cigarette and little cigar tax by increasing the tax and imposing an inventory tax on cigarettes and little cigars, unused tax stamps and metered imprints; and by revising the state individual income tax by altering the tax brackets and rates; disallowing married persons filing separately on combined returns; eliminating the deduction for federal income taxes paid; providing a two-earner tax credit; and providing effective dates.

Recommendation: APPROVED COMMITTEE BILL WITHOUT RECOMMENDATION.

Final Vote: Ayes, 8: Bruner, Husak, Gronstal, Murphy, Riordan, Drake, Hester and Holt. Nays, 3: Boswell, Palmer and Soorholtz. Absent or not voting, 4: Dieleman, Mann, Holden and Readinger.

Fiscal Note: NOT REQUIRED UNDER JOINT RULE 17.

CONSIDERATION OF BILL (Ways and Means Calendar)

Senator Hutchins asked and received unanimous consent to take up for consideration Senate File 523.

Senate File 523

On motion of Senator Bruner, Senate File 523, a bill for an act relating to state taxes by revising the state cigarette and little cigar tax by increasing the tax and imposing an inventory tax on cigarettes and little cigars, unused tax stamps and metered imprints; and by revising the state individual income tax by altering the tax brackets and rates; disallowing married persons filing separately on combined returns; eliminating the deduction for federal income taxes paid; providing a two-earner tax credit; and providing effective dates, with report of committee without recommendation, was taken up for consideration.

(Action on Senate File 523 was temporarily deferred.)

The Senate stood at ease until the fall of the gavel for the purpose of party caucuses.

The Senate resumed session, President Zimmerman presiding.

RECESS

On motion of Senator Hutchins, the Senate recessed at 12:01 p.m., until 1:00 p.m.

APPENDIX

COMMUNICATIONS

The following communications have been received and placed on file in the office of the Secretary of the Senate:

OFFICE OF AUDITOR OF STATE

A copy of the audit report from the Auditor of State of the Lottery Division of the Iowa Department of Revenue and Finance, pursuant to Chapter 11 of the Code of Iowa. Received May 28, 1987.

DEPARTMENT OF GENERAL SERVICES

A copy of the biennial Progress Report No. 10 for the Capitol Planning Commission and the biennial Overview Book for the Department of General Services. Received June 3, 1987.

STUDY BILL RECEIVED

SSB 256 Ways and Means

Relating to state taxes by revising the state cigarette and little cigar tax by increasing the tax and imposing an inventory tax on cigarettes and little cigars, unused tax stamps and metered imprints; and by revising the state individual income tax by altering the tax brackets and rates; disallowing married persons filing separately on combined returns; eliminating the deduction for federal income taxes paid; providing a two-earner tax credit; and providing effective dates.

COMMUNICATION FROM THE GOVERNOR

June 4, 1987

The Honorable Jo Ann Zimmerman
President of the Senate
State Capitol Building
L O C A L

Dear Madam President:

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

COMMITTEE REPORT

RULES AND ADMINISTRATION

Final Bill Action: SENATE CONCURRENT RESOLUTION 47, a concurrent resolution to provide for adjournment sine die.

Recommendation: APPROVED COMMITTEE RESOLUTION.

Final Vote: Ayes, 4: Hutchins, Hultman, Kinley and Jensen. Nays, none. Absent or not voting, 2: Gronstal and Gettings.

Fiscal Note: NOT REQUIRED UNDER JOINT RULE 17.

PRESENTATION OF VISITORS

The Chair welcomed the following visitors who were present in the Senate gallery as the guests of Senator Scott:

Sakae Sugimoto from Japan and Juan Carlos Soldo from Argentina, who were accompanied by Dr. R. Shields, Mayor of Nashua, Iowa.

AMENDMENTS FILED

S—4114	S. F.	523	Ways and Means
S—4115	S. C. R.	46	Joe J. Welsh Jack Rife
S—4116	S. C. R.	46	Joe J. Welsh John E. Soorholtz Bob Carr
S—4117	S. F.	523	George R. Kinley Donald E. Gettings Berl E. Priebe Kenneth D. Scott John E. Soorholtz Jack Rife Hurley W. Hall

AFTERNOON SESSION

The Senate reconvened at 1:38 p.m., President Zimmerman presiding.

QUORUM CALL

Senator Hutchins requested a non record roll call to determine that a quorum was present.

The vote revealed 40 present, 10 absent and a quorum present.

The Senate stood at ease until the fall of the gavel for the purpose of a party caucus.

The Senate resumed session, President Zimmerman presiding.

QUORUM CALL

Senator Hutchins requested a non record roll call to determine that a quorum was present.

The vote revealed 39 present, 11 absent and a quorum present.

The Senate stood at ease until the fall of the gavel for the purpose of a party caucus.

The Senate resumed session, Senator Gronstal presiding.

QUORUM CALL

Senator Hutchins requested a non record roll call to determine that a quorum was present.

President Zimmerman took the chair at 3:45 p.m.

The vote revealed 45 present, 5 absent and a quorum present.

BUSINESS PENDING

Senate File 523

The Senate resumed consideration of Senate File 523, pending on recess.

Senator Kinley asked and received unanimous consent that Richard Jacobs from the Iowa Department of Revenue and Finance be allowed in the Senate chamber during discussion of Senate File 523.

Senator Kinley offered amendment S—4117 filed by Senators Kinley, et al., from the floor to strike everything after the enacting clause and to the title page of the bill.

Senator Gronstal offered amendment S—4118 filed by him from the floor to pages 1 through 9 of amendment S—4117 and moved its adoption.

A record roll call was requested.

On the question "Shall amendment S—4118 to amendment S—4117 be adopted?" (S.F. 523) the vote was:

Ayes, 18:

Bruner	Carr	Deluhery	Fraise
Gentleman	Gettings	Gronstal	Horn
Hutchins	Lloyd-Jones	Mann	Miller, A. V.
Miller, C.P.	Murphy	Nystrom	Riordan
Sturgeon	Welsh		

Nays, 30:

Boswell	Coleman	Corning	Doyle
Drake	Fuhrman	Goodwin	Hall
Hannon	Hester	Holt	Hultman
Husak	Jensen	Kinley	Lind
Palmer	Peterson	Priebe	Readinger
Rensink	Rife	Schwengels	Scott
Soorholtz	Taylor	Tieden	Vande Hoef
Varn	Wells		

Absent or not voting, 2:

Dieleman	Holden
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Amendment S—4118 lost.

Senator Kinley asked and received unanimous consent that action on amendment S—4117 be temporarily deferred for consideration of amendment S—4119.

Senator Hutchins offered amendment S—4119 filed by him from the floor to strike everything after the enacting clause and to the title page of the bill.

Senator Hutchins asked and received unanimous consent that action on amendment S—4119 be deferred for further discussion of amendment S—4117.

Senator Kinley moved the adoption of amendment S—4117, previously deferred.

A record roll call was requested.

On the question “Shall amendment S—4117 be adopted?” (S.F. 523) the vote was:

Rule 23, requiring all Senators present to vote except those who express a conflict of interest, was invoked.

Ayes, 25:

Coleman	Corning	Drake	Fuhrman
Gettings	Goodwin	Hall	Holt
Horn	Hultman	Jensen	Kinley
Lind	Miller, A.V.	Palmer	Peterson
Priebe	Readinger	Rensink	Rife
Scott	Soorholtz	Tieden	Vande Hoef
Wells			

Nays, 23:

Boswell	Bruner	Carr	Deluhery
Doyle	Fraise	Gentleman	Gronstal
Hannon	Hester	Husak	Hutchins
Lloyd-Jones	Mann	Miller, C.P.	Murphy
Nystrom	Riordan	Schwengels	Sturgeon
Taylor	Varn	Welsh	

Absent or not voting, 2:

Dieleman	Holden
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Amendment S—4117 was adopted.

With the adoption of amendment S—4117, the Chair ruled the following amendments out of order:

S—4114 filed by the committee on Ways and Means from the floor to pages 9 through 11 of the bill.

S—4119 by Senator Hutchins to strike everything after the enacting clause and to the title page of the bill, previously deferred.

The Senate stood at ease until the fall of the gavel for the purpose of party caucuses.

The Senate resumed session, President Zimmerman presiding.

QUORUM CALL

Senator Hutchins requested a non record roll call to determine that a quorum was present.

The vote revealed 43 present, 7 absent and a quorum present.

BUSINESS PENDING

Senate File 523

The Senate resumed consideration of Senate File 523.

Senator Coleman withdrew the following motion to reconsider from the floor:

MADAM PRESIDENT: I move to reconsider the vote by which amendment S—4117 was adopted by the Senate on June 4, 1987.

Senator Bruner moved that the bill be read the last time now and placed upon its passage, which motion prevailed by a voice vote, and the bill was read the last time.

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

Rule 23, requiring all Senators present to vote except those who express a conflict of interest, was invoked.

Ayes, 29:

Coleman	Corning	Drake	Fraise
Fuhrman	Gettings	Goodwin	Hall
Horn	Hultman	Husak	Hutchins
Kinley	Lind	Miller, A.V.	Miller, C.P.
Murphy	Peterson	Priebe	Readinger
Rensink	Rife	Riordan	Scott
Soorholtz	Tieden	Varn	Wells
Welsh			

Nays, 19:

Boswell	Bruner	Carr	Deluhery
Doyle	Gentleman	Gronstal	Hannon
Hester	Holt	Jensen	Lloyd-Jones
Mann	Nystrom	Palmer	Schwengels
Sturgeon	Taylor	Vande Hoef	

Absent or not voting, 2:

Dieleman Holden

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

Senator Hutchins asked and received unanimous consent that **Senate File 523** be **immediately messaged** to the House.

APPENDIX

REPORTS OF COMMITTEE MEETINGS

RULES AND ADMINISTRATION

Convened: June 4, 1987, 9:15 a.m.

Members Present: Hutchins, Chair; Hultman, Ranking Member; Kinley and Jensen.

Members Absent: Gronstal, Vice Chair and Gettings.

Committee Business: Approved proposed committee concurrent resolutions to provide for the business of the 1987 Extraordinary Session of the Seventy-second General Assembly and to provide for adjournment sine die.

Adjourned: 9:20 a.m.

WAYS AND MEANS

Convened: June 3, 1987, 2:20 p.m.

Members Present: Bruner, Chair; Husak, Vice Chair; Boswell, Gronstal, Mann, Murphy, Palmer, Riordan, Drake, Hester, Holt, Readinger and Soorholtz.

Members Absent: Holden, Ranking Member and Dieleman.

Committee Business: Approved SSB 256 as a committee bill without recommendation.

Adjourned: 4:30 p.m.

CERTIFICATES OF RECOGNITION

The Secretary of the Senate issued certificates of recognition as follows:

Marshall and Maureen Wynn, Monticello, Iowa — Celebrating their Golden Wedding Anniversary. Senator Hannon (March 21, 1987).

Mr. and Mrs. Marion Lind, Manchester, Iowa — Celebrating their 56th Wedding Anniversary. Senator Hannon (May 30, 1987).

Clarence and Margaret Luvaas, Cedar Rapids, Iowa — Celebrating their Golden Wedding Anniversary. Senator Hannon (June 3, 1987).

COMMITTEE REPORT

JUDICIARY

Final Bill Action: HOUSE FILE 686, a bill for an act relating to statutory corrections which adjust language to improve consistency and accuracy.

Recommendation: AMEND AND DO PASS AS PROVIDED IN AMENDMENT S-4120.

Final Vote: Ayes, 9: Doyle, Carr, Coleman, Drake, Fuhrman, Gentleman, Hester, Horn and Taylor. Nays, 4: Mann, Holt, Deluhery and Fraise. Absent or not voting, 1: Varn.

Fiscal Note: NOT REQUIRED UNDER JOINT RULE 17.

AMENDMENTS FILED

S-4118	S. F.	523	Michael E. Gronstal
S-4119	S. F.	523	Bill Hutchins
S-4120	H. F.	686	Judiciary
S-4121	H. F.	686	Tom Mann, Jr.

ADJOURNMENT

On motion of Senator Hutchins, the Senate adjourned at 5:57 p.m., until 9:00 a.m., Friday, June 5, 1987.

JOURNAL OF THE SENATE

SECOND CALENDAR DAY
SECOND SESSION DAY

Senate Chamber
Des Moines, Iowa, Friday, June 5, 1987

The Senate met in regular session at 10:13 a.m., President Zimmerman presiding.

Prayer was offered by the Honorable Wilmer Rensink, member of the Senate from Sioux County, Sioux Center, Iowa.

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

HOUSE MESSAGE RECEIVED

The following message was received from the Chief Clerk of the House:

MADAM PRESIDENT: I am directed to inform your honorable body that the House has on June 4, 1987, amended and passed the following bill in which the concurrence of the House was 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 (S—4122).

RECESS

On motion of Senator Hutchins, the Senate recessed at 10:20 a.m., until 11:00 a.m.

RECONVENED

The Senate reconvened at 11:30 a.m., Senator Coleman presiding.

QUORUM CALL

Senator Hutchins requested a non record roll call to determine that a quorum was present.

The vote revealed 44 present, 6 absent and a quorum present.

The Senate stood at ease until the fall of the gavel for the purpose of party caucuses.

The Senate resumed session, Senator Coleman presiding.

RECESS

On motion of Senator Husak, the Senate recessed at 12:30 p.m., until 1:30 p.m.

AFTERNOON SESSION

The Senate reconvened at 2:52 p.m., President Zimmerman presiding.

QUORUM CALL

Senator Hutchins requested a non record roll call to determine that a quorum was present.

The vote revealed 47 present, 3 absent and a quorum present.

HOUSE AMENDMENT CONSIDERED

Senate File 523

Senator Bruner 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 in House amendment S—4122 filed June 5, 1987.

Senator Kinley offered amendment S—4129 filed by Senators Kinley, et al., from the floor to pages 1 through 10 of House amendment S—4122 and to the title page of the bill.

Senator Husak offered amendment S—4132 filed by him from the floor to page 10 of amendment S—4129 to House amendment S—4122 and moved its adoption.

Amendment S—4132 was adopted by a voice vote.

The Senate stood at ease until the fall of the gavel.

The Senate resumed session, President Zimmerman presiding.

Senator Mann offered amendment S—4133 filed by him from the floor to page 11 of amendment S—4129 to House amendment S—4122.

Senator Taylor raised the point of order that amendment S—4133 was not germane.

The Chair ruled the point not well taken and amendment S—4133 in order.

Senator Mann moved the adoption of amendment S—4133 to amendment S—4129 to House amendment S—4122.

A record roll call was requested.

On the question "Shall amendment S—4133 to amendment S—4129 to House amendment S—4122 be adopted?" (S.F. 523) the vote was:

Ayes, 17:

Bruner	Corning	Fuhrman	Gentleman
Gettings	Goodwin	Gronstal	Hannon
Hester	Hultman	Lloyd-Jones	Mann
Peterson	Readinger	Rife	Riordan
Varn			

Nays, 28:

Boswell	Carr	Coleman	Deluhery
Doyle	Drake	Fraise	Hall
Horn	Husak	Hutchins	Jensen
Kinley	Lind	Miller, A. V.	Murphy
Nystrom	Palmer	Priebe	Rensink

Schwengels Tieden	Scott Vande Hoef	Soorholtz Wells	Taylor Welsh
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Absent or not voting, 5:

Dieleman Sturgeon	Holden	Holt	Miller, C.P.
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Amendment S—4133 lost.

Senator Husak offered amendment S—4134 filed by Senators Husak, et al., from the floor to amendment S—4129 to House amendment S—4122 and moved its adoption.

Amendment S—4134 was adopted by a voice vote.

Senator Kinley moved the adoption of amendment S—4129 as amended to House amendment S—4122, which motion prevailed by a voice vote.

With the adoption of amendment S—4129 as amended to House amendment S—4122, the Chair ruled amendment S—4125 filed by Senator Mann from the floor to page 9 of House amendment S—4122, out of order.

Senator Bruner moved that the Senate concur in House amendment S—4122 as amended, which motion prevailed by a voice vote.

Senator Bruner moved that the bill as amended by the House, further amended and concurred in by the Senate, be read the last time now and placed upon its passage, which motion prevailed by a voice vote and the bill was read the last time.

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

Rule 23, requiring all Senators present to vote except those who express a conflict of interest, was invoked.

Ayes, 29:

Coleman	Deluhery	Drake	Fraise
Fuhrman	Gettings	Goodwin	Hall
Horn	Hultman	Husak	Hutchins
Jensen	Kinley	Lind	Miller, A.V.
Miller, C.P.	Palmer	Priebe	Readinger
Rensink	Rife	Riordan	Scott

Soorholtz
Welsh

Tieden

Varn

Wells

Nays, 19:

Boswell
Doyle
Hester
Murphy
Sturgeon

Bruner
Gentleman
Holt
Nystrom
Taylor

Carr
Gronstal
Lloyd-Jones
Peterson
Vande Hoef

Corning
Hannon
Mann
Schwengels

Absent or not voting, 2:

Dieleman

Holden

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

Senator Hutchins asked and received unanimous consent that **Senate File 523** be **immediately messaged** to the House.

The Senate stood at ease until the fall of the gavel.

The Senate resumed session, President Zimmerman presiding.

HOUSE MESSAGE RECEIVED

The following message was received from the Chief Clerk of the House:

MADAM PRESIDENT: I am directed to inform your honorable body that the House has on June 5, 1987, **refused to concur** in the Senate amendment to the House amendment to the following bill in which the concurrence of the House was 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.

QUORUM CALL

Senator Hutchins requested a non record roll call to determine that a quorum was present.

The vote revealed 43 present, 7 absent and a quorum present.

SENATE INSISTS

Senate File 523

Senator Bruner 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 and moved that the Senate insists on its amendment.

The motion prevailed by a voice vote and the Senate **insisted** on its amendment.

APPOINTMENT OF CONFERENCE COMMITTEE

The Chair announced the following conference committee on **Senate File 523** on the part of the Senate: Senators Hutchins, Chair; Kinley, Bruner, Jensen and Rife.

APPENDIX

REPORT OF COMMITTEE MEETING

JUDICIARY

Convened: June 4, 1987, 6:05 p.m.

Members Present: Doyle, Chair; Mann, Vice Chair; Holt, Ranking Member; Carr, Coleman, Deluhery, Drake, Fraise, Fuhrman, Gentleman, Hester, Horn and Taylor.

Members Absent: Varn.

Committee Business: Recommended passage of House File 686 as amended.

Adjourned: 6:20 p.m.

PRESENTATION OF VISITORS

The Chair welcomed the following visitors who were present in the Senate gallery:

Eighty fifth grade students from Eagle Grove Middle School, Eagle Grove, Iowa, accompanied by Glen Cochran. Senator Taylor.

The following visitors were present in the Senate gallery:

Forty-seven fifth grade students from Eisenhower Elementary School, Ottumwa, Iowa, accompanied by Cleo Giltner. Senator Gettings.

AMENDMENTS FILED

S-4122	S. F.	523	House
S-4123	H. F.	686	Bob Carr
S-4124	H. F.	686	Tom Mann, Jr.
S-4125	S. F.	523	Tom Mann, Jr.
S-4126	H. F.	686	Joe Welsh
S-4127	H. F.	686	Joe Welsh
S-4128	H. F.	686	Joe Welsh
S-4129	S. F.	523	George Kinley Bill Hutchins Emil J. Husak Berl E. Priebe

			John Soorholtz
			Kenneth Scott
			Eugene Fraise
			Alvin V. Miller
			David M. Readinger
			Wally E. Horn
			Jack Rife
			C. Joseph Coleman
S—4130	H.F.	686	Tom Mann, Jr.
S—4131	H.F.	686	Tom Mann, Jr.
S—4132	S.F.	523	Emil J. Husak
S—4133	S.F.	523	Tom Mann, Jr.
S—4134	S.F.	523	Emil J. Husak
			Bill Hutchins
			Berl E. Priebe
			Kenneth Scott

ADJOURNMENT

On motion of Senator Hutchins, the Senate adjourned at 6:30 p.m., until 9:00 a.m., Saturday, June 6, 1987.

JOURNAL OF THE SENATE

THIRD CALENDAR DAY
THIRD SESSION DAY

Senate Chamber
Des Moines, Iowa, Saturday, June 6, 1987

The Senate met in regular session at 9:35 a.m., Senator Coleman presiding.

Prayer was offered by the Honorable Jack W. Hester, member of the Senate from Pottawattamie County, Honey Creek, Iowa, who vocally performed "Climb Every Mountain."

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

LEAVE OF ABSENCE

Leave of absence was granted as follows:

Senator Peterson for the day on request of Senator Horn.

HOUSE MESSAGE RECEIVED

The following message was received from the Chief Clerk of the House:

MADAM PRESIDENT: I am directed to inform your honorable body that the members of the **conference committee**, appointed June 5, 1987, 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, on the part of the House, are: The Representative from Johnson, Mrs. Doderer, chair; the Representative from Linn, Mr. Brammer, the Representative from Linn, Mr. Osterberg, the Representative from Polk, Mrs. Carpenter, and the Representative from Clinton, Mr. Schnekloth.

RECESS

On motion of Senator Hutchins, the Senate recessed at 9:50 a.m., until 1:00 p.m.

AFTERNOON SESSION

The Senate reconvened at 1:04 p.m., Senator Coleman presiding.

QUORUM CALL

Senator Husak requested a non record roll call to determine that a quorum was present.

President Zimmerman took the chair at 1:05 p.m.

The vote revealed 46 present, 4 absent and a quorum present.

The Senate stood at ease until the fall of the gavel for the purpose of party caucuses.

The Senate resumed session, President Zimmerman presiding.

CONSIDERATION OF BILL (Regular Calendar)

Senator Hutchins asked and received unanimous consent to take up for consideration House File 686.

House File 686

On motion of Senator Doyle, House File 686, a bill for an act relating to statutory corrections which adjust language to improve consistency and accuracy, with report of committee recommending amendments and passage, was taken up for consideration.

Senator Doyle asked and received unanimous consent to withdraw amendment S—4103 filed by the committee on Judiciary on May 9, 1987, to pages 8, 19 and 46 of the bill.

Senator Doyle offered amendment S—4120 filed by the committee on Judiciary on June 4, 1987, to pages 8 and 46 of the bill and moved its adoption.

Amendment S—4120 was adopted by a voice vote.

Senator Mann offered amendment S—4121 filed by him on June 4, 1987, to page 1 of the bill and moved its adoption.

Senator Hultman raised the point of order that amendment S—4121 was not germane to the bill.

The Chair ruled the point well taken and amendment S—4121 out of order.

Senator Mann raised the point that House File 686 was not eligible for debate under Senate Concurrent Resolution 46.

Senator Hutchins asked and received unanimous consent that action on **House File 686** be **deferred**.

The Senate stood at ease until the fall of the gavel.

The Senate resumed session, President Zimmerman presiding.

The Senate stood at ease until the fall of the gavel.

The Senate resumed session at 7:25 p.m., President Zimmerman presiding.

QUORUM CALL

Senator Hutchins requested a non record roll call to determine that a quorum was present.

The vote revealed 40 present, 10 absent and a quorum present.

LEAVE OF ABSENCE

Leave of absence was granted as follows:

Senator Tieden for the remainder of the day on request of Senator Hultman.

The Senate stood at ease until the fall of the gavel for the purpose of a party caucus.

The Senate resumed session, President pro tempore Kinley presiding.

QUORUM CALL

Senator Hutchins requested a non record roll call to determine that a quorum was present.

President Zimmerman took the chair at 7:46 p.m.

The vote revealed 42 present, 8 absent and a quorum present.

CONFERENCE COMMITTEE REPORT RECEIVED
(Senate File 523)

A conference committee report signed by the following Senate and House members was filed June 6, 1987, 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.

On the Part of the Senate:

BILL HUTCHINS, Chair
GEORGE KINLEY
CHARLES BRUNER

On the Part of the House:

MINNETTE DODERER, Chair
PHIL BRAMMER
DAVID OSTERBERG
HUGO SCHNEKLOTH

CONFERENCE COMMITTEE REPORT CONSIDERED

Senate File 523

Senator Hutchins called up the conference committee report 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, filed June 6, 1987, and moved its adoption.

The motion prevailed by a voice vote and the conference committee report and the recommendations and amendments contained therein was adopted.

Senator Hutchins moved that the bill be read the last time now and placed upon its passage, which motion prevailed by a voice vote, and the bill was read the last time.

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

Rule 23, requiring all Senators present to vote except those who express a conflict of interest, was invoked.

Ayes, 33:

Boswell	Carr	Coleman	Deluhery
Doyle	Fraise	Gettings	Goodwin
Gronstal	Hannon	Hester	Holt
Horn	Hultman	Husak	Hutchins
Kinley	Lloyd-Jones	Miller, A.V.	Miller, C.P.
Murphy	Palmer	Priebe	Rensink
Rife	Riordan	Scott	Soorholtz
Sturgeon	Vande Hoef	Varn	Wells
Welsh			

Nays, 13:

Bruner	Corning	Drake	Fuhrman
Gentleman	Hall	Jensen	Lind
Mann	Nystrom	Readinger	Schwengels
Taylor			

Absent or not voting, 4:

Dieleman	Holden	Peterson	Tieden
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The bill having received a constitutional majority was declared to have passed the Senate and the title as amended was agreed to.

Senator Hutchins asked and received unanimous consent that **Senate File 523** be **immediately messaged** to the House.

INTRODUCTION OF RESOLUTION

Senate Resolution 15, by committee on Rules and Administration, a Senate Resolution amending Rule 35 of the Senate to provide for a standing committee on governmental oversight.

Read first time and **placed on calendar**.

COMMITTEE REPORT

RULES AND ADMINISTRATION

Final Bill Action: SENATE RESOLUTION 15, a resolution amending Rule 35 of the Senate to provide a standing committee on governmental oversight.

Recommendation: APPROVED COMMITTEE RESOLUTION.

Final Vote: Ayes, 5: Hutchins, Gronstal, Hultman, Jensen and Gettings. Nays, none. Absent or not voting, 1: Kinley.

Fiscal Note: NOT REQUIRED UNDER JOINT RULE 17.

ADOPTION OF RESOLUTIONS

Senator Hutchins asked and received unanimous consent to take up for consideration Senate Resolution 15.

Senate Resolution 15

On motion of Senator Gronstal, Senate Resolution 15, a resolution amending Rule 35 of the Senate to provide for a standing committee on governmental oversight, was taken up for consideration.

Senator Gronstal moved the adoption of Senate Resolution 15.

A non record roll call was taken.

The ayes were 30, nays 11.

The resolution having received a constitutional majority was declared to have been adopted.

Senator Hutchins asked and received unanimous consent to take up for consideration Senate Concurrent Resolution 47.

Senate Concurrent Resolution 47

On motion of Senator Hutchins, Senate Concurrent Resolution 47, a concurrent resolution to provide for adjournment sine die, was taken up for consideration.

Senator Hutchins offered amendment S—4135 filed by Senators Hutchins and Hultman from the floor to page 1 of the resolution and moved its adoption.

Amendment S—4135 was adopted by a voice vote.

Senator Hutchins moved the adoption of Senate Concurrent Resolution 47 as amended, which motion prevailed by a voice vote.

SECRETARY TO NOTIFY THE GOVERNOR AND THE HOUSE

Senator Hutchins moved that the Secretary of the Senate be directed to send a written message to the Governor and to the House to inform them that the Senate was prepared to adjourn sine die pursuant to Senate Concurrent Resolution 47.

The motion prevailed by a voice vote.

The Senate stood at ease until the fall of the gavel

The Senate resumed session, President Zimmerman presiding.

APPENDIX

REPORT OF COMMITTEE MEETING

RULES AND ADMINISTRATION

Convened: June 6, 1987, 2:10 p.m.

Members Present: Hutchins, Chair; Gronstal, Vice Chair; Hultman, Ranking Member; Gettings and Jensen.

Members Absent: Kinley.

Committee Business: Approved proposed Senate resolution amending Rule 35 of the Senate to provide a standing committee on governmental oversight.

Adjourned: 2:15 p.m.

AMENDMENT FILED

S—4135	S. C. R.	47	Bill Hutchins Calvin O. Hultman
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MOTION TO ADJOURN ADOPTED

Senator Hutchins moved that the 1987 Extraordinary Session of the Seventy-second General Assembly adjourn sine die in accordance with Senate Concurrent Resolution 47, duly adopted.

The motion prevailed by a voice vote.

HOUSE MESSAGES RECEIVED

The following messages were received from the Chief Clerk of the House:

MADAM PRESIDENT: I am directed to inform your honorable body that the House has on June 6, 1987, adopted the conference committee report and passed the following bill in which the concurrence of the House was asked:

Senate File 523, 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.

ALSO: That the House has on June 6, 1987, adopted the following resolution in which the concurrence of the House was asked:

Senate Concurrent Resolution 47, a concurrent resolution to provide for adjournment sine die.

ALSO: That the House is prepared to adjourn sine die pursuant to Senate Concurrent Resolution 47.

FINAL ADJOURNMENT

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

**SUPPLEMENT
TO THE
SENATE JOURNAL**

**Seventy-second General Assembly
1987 Extraordinary Session**

**BILL ENROLLED, SIGNED AND SENT TO GOVERNOR
SUBSEQUENT TO ADJOURNMENT OF
THE EXTRAORDINARY SESSION**

The Secretary of the Senate submitted the following report:

MADAM PRESIDENT: The Secretary of the Senate respectfully reports that the following bill has been enrolled, signed by the President of the Senate and the Speaker of the House, and presented to the Governor for his approval on this 6th day of June, 1987:

SENATE FILE 523.

JOHN F. DWYER
Secretary of the Senate

**ANNOUNCEMENTS BY THE MAJORITY LEADER
SUBSEQUENT TO ADJOURNMENT OF
THE EXTRAORDINARY SESSION**

Senator Hutchins, in accordance with statute, announced the following statutory legislative appointments:

June 26, 1987

IOWA COLLEGE AID COMMISSION — Senator Ray Taylor. Term expires June 30, 1991.

COMMISSION ON ELDER AFFAIRS — Senators Emil Husak and Norman Goodwin. Terms expire June 30, 1991.

EDUCATION COMMISSION OF THE STATES — Senators Larry Murphy and Joy Corning. Terms expire June 30, 1991.

IPERS ADVISORY COMMITTEE — Senator Charles Bruner. Term expires June 30, 1989.

HEALTH DATA COMMISSION — Senator Edgar Holden. Term expires June 30, 1988.

ADVISORY COMMISSION ON INTERGOVERNMENTAL RELATIONS — Senator Jim Wells. Terms expires June 30, 1989.

MEDICAL ASSISTANCE ADVISORY COMMITTEE — Senators Mike Gronstal and Linn Fuhrman. Terms expires June 30, 1989.

June 29, 1987

INTERSTATE AGRICULTURAL GRAIN MARKETING COMMISSION —
Senator Leonard Boswell. Term expires June 30, 1989.

July 6, 1987

IOWA PEACE INSTITUTE BOARD OF DIRECTORS — Senator Bob Carr.
Term expires June 30, 1991.

July 17, 1987

ENERGY FUND DISBURSEMENT COUNCIL — Senators Michael Gronstal
and Forrest Schwengels. Terms expire January 8, 1989.

July 22, 1987

COMMISSION ON COMPENSATION, EXPENSES, AND SALARIES FOR
ELECTED STATE OFFICIALS — Joe Dalhoff, Carroll, Iowa. Term expires June
30, 1992.

BILL APPROVED SUBSEQUENT TO ADJOURNMENT OF THE EXTRAORDINARY SESSION

The following is a record of action on a bill by the Governor
and transmitted to the Secretary of State after the close of the
1987 Extraordinary Session:

SENATE FILE 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 July
6, 1987.

CERTIFICATES OF RECOGNITION

The Secretary of the Senate issued the following certificates
of recognition subsequent to adjournment of the Extraordinary
Session:

Mr. and Mrs. Edgar Hawkins, Cascade, Iowa — Celebrating their Golden
Wedding Anniversary. Senator Hannon (June 10, 1987).

Mr. and Mrs. Harold Schneider, Monticello, Iowa — Celebrating their Fortieth Wedding Anniversary. Senator Hannon (June 11, 1987).

Mr. and Mrs. Leonard Wynkoop, Wyoming, Iowa — Celebrating their Fortieth Wedding Anniversary. Senator Hannon (June 15, 1987).

Mr. and Mrs. Harold Wehde, Tipton, Iowa — Celebrating their Golden Wedding Anniversary. Senator Hannon (June 15, 1987).

Mr. and Mrs. Don Dolezal, Mt. Vernon, Iowa - Celebrating their Fortieth Wedding Anniversary. Senator Hannon (June 18, 1987).

Mr. and Mrs. Lawrence Begley, Springville, Iowa — Celebrating their Sixtieth Wedding Anniversary. Senator Hannon (June 20, 1987).

Roman and Rosemary Welter, Monticello, Iowa - Celebrating their Thirty-fifth Wedding Anniversary. Senator Hannon (June 23, 1987).

Paul and Helma Heeren, Onslow, Iowa — Celebrating their Fortieth Wedding Anniversary. Senator Hannon (June 23, 1987).

Mr. and Mrs. Curtis Moncrief, Monticello, Iowa — Celebrating their Fortieth Wedding Anniversary. Senator Hannon (June 26, 1987).

Otis and Leora Geadelmann, Tipton, Iowa — Celebrating their Fortieth Wedding Anniversary. Senator Hannon (July 3, 1987).

Joe and Arlene Scorpil, Tipton, Iowa — Celebrating their Fortieth Wedding Anniversary. Senator Hannon (July 3, 1987).

Roscoe and Hazel Schilling, Clarence, Iowa — Celebrating their Golden Wedding Anniversary. Senator Hannon (July 4, 1987).

Wallace and Hilda Wingert, Tipton, Iowa — Celebrating their Golden Wedding Anniversary. Senator Hannon (July 4, 1987).

Rudy and Marion Monk and REM Electric, Monticello, Iowa — Celebrating fifty years of business in the Monticello community. Senator Hannon (July 5, 1987).

Donald and Ella Schwartz, Langworthy, Iowa — Celebrating their Fortieth Wedding Anniversary. Senator Hannon (July 13, 1987).

Bernard and Ione Stoeffler, Springville, Iowa — Celebrating their Golden Wedding Anniversary. Senator Hannon (July 15, 1987).

AMENDMENTS FILED

**During The
Seventy-second General Assembly
1987 Extraordinary Session**

S-4114

1 Amend Senate File 523, as follows:

2 1. Page 9, by inserting after line 8 the
3 following:

4 "Sec. 30. Section 422.9, subsection 1, Code 1987,
5 is amended by adding the following new unnumbered
6 paragraph:

7 NEW UNNUMBERED PARAGRAPH. However, for tax years
8 beginning on or after January 1, 1987 but before
9 January 1, 1988, deduct only the amount of federal
10 income tax paid during the tax year for the previous
11 tax year. Federal income tax paid in estimated tax
12 payments during the tax year for the previous tax year
13 shall not be deducted. For tax years beginning on or
14 after January 1, 1987 but before January 1, 1988, add
15 only the amount of federal income tax refund received
16 during the tax year to the extent that the federal
17 income tax that was refunded had been deducted on a
18 return for a tax year beginning prior to January 1,
19 1987. Married persons who have filed a joint federal
20 income tax return and who have filed separate state
21 returns shall divide the federal income tax paid or
22 the federal income tax refund between the spouses in
23 the ratio of the federal adjusted gross income of each
24 spouse to the adjusted gross income of both spouses
25 for the tax year which resulted in the income tax
26 payment or the income tax refund."

27 2. Page 9, by striking lines 12 through 30 and
28 inserting the following:

29 "b. For tax years beginning on or after January 1,
30 1987 but before January 1, 1988, add the amount of
31 federal income tax paid during the tax year for the
32 previous tax year except for federal income tax paid
33 in estimated tax payments. For tax years beginning on
34 or after January 1, 1987 but before January 1, 1988,
35 subtract the amount of federal income tax refund
36 received during the tax year to the extent that the
37 federal income tax that was refunded had been deducted
38 on a return for a tax year beginning prior to January
39 1, 1987. Married persons who have filed a joint
40 federal income tax return and who have filed separate
41 state returns shall divide the federal income tax paid
42 or the federal income tax refund between the spouses
43 in the ratio of the federal adjusted gross income of
44 each spouse to the adjusted gross income of both
45 spouses for the tax year which resulted in the income
46 tax payment or the income tax refund."

47 3. Page 10, line 21, by striking the words

48 “fifteen dollars” and inserting the following: “ten
49 percent of the credit”.

50 4. Page 10, by inserting after line 23 the

Page 2

1 following:

2 “Sec. 35. Section 422.13, subsection 1, paragraph

3 b, Code 1987, is amended to read as follows:

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

7 5. Page 10, by inserting after line 35 the
8 following:

9 “Sec. ____ . The legislative council shall appoint
10 an interim study committee to study the effects of the
11 tax legislation enacted during the 1987 Extraordinary
12 Session. The interim study committee shall submit its
13 final report along with any recommendations to the
14 legislative council and the general assembly prior to
15 the convening of the 1988 session.”

16 6. Page 11, line 1, by striking the word and
17 figures: “3 through 16” and inserting the following:
18 “3 through 11, 13 through 16, 30, and 35”.

19 7. Page 11, by inserting after line 4 the
20 following:

21 “Sec. ____ . Section 12 of this Act is effective
22 January 1, 1988 for tax years beginning on or after
23 that date.”

COMMITTEE ON WAYS AND MEANS
CHARLES BRUNER, Chairperson

S-4115

1 Amend Senate Concurrent Resolution 46 as follows:

2 1. Page 1, line 13, by inserting after the word

3 “budget,” the following: “a constitutional amendment

4 relating to general fund revenues.”.

JOE J. WELSH
JACK RIFE

S-4116

- 1 Amend Senate Concurrent Resolution 46 as follows:
 2 1. Page 1, line 13, by inserting after the word
 3 "budget," the following: "grants-in-aid programs
 4 administered by the department of economic
 5 development, the department of transportation, and the
 6 community colleges,".

JOE J. WELSH
 JOHN E. SOORHOLTZ
 BOB CARR

S-4117

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

37 of the annual inflation factor for the ~~1978~~ 1987
 38 calendar year and all annual inflation factors for
 39 subsequent calendar years as determined pursuant to
 40 this subsection. The cumulative inflation factor
 41 applies to all tax years beginning on or after January
 42 1 of the calendar year for which the latest annual
 43 inflation factor has been determined.

44 c. The annual inflation factor for the ~~1978~~ 1987
 45 calendar year is one hundred percent.

46 d. Notwithstanding the computation of the annual
 47 inflation factor under paragraph "a" of this
 48 subsection, the annual inflation factor is one hundred
 49 percent for any calendar year in which the unobligated
 50 state general fund balance on June 30 ~~as certified by~~

Page 2

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

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

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

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

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

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

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

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

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

32 (2) On all taxable income exceeding two thousand

33 five hundred dollars but not exceeding five thousand
34 dollars, four percent.

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

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

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

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

Page 3

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

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

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

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

30 In the case of a resident, including a resident
31 estate or trust, the state's apportioned share of the
32 state alternative minimum tax is one hundred percent
33 of the state alternative minimum tax computed in this
34 subsection. In the case of a nonresident, including a
35 nonresident estate or trust, or an individual, estate
36 or trust that is domiciled in the state for less than
37 the entire tax year, the state's apportioned share of
38 the state alternative minimum tax is the amount of tax
39 computed under this subsection, reduced by the
40 applicable credits in sections 422.10, 422.11, 422.11A
41 and 422.12 and this result multiplied by a fraction
42 with a numerator of the sum of state net income
43 allocated to Iowa as determined in section 422.8,
44 subsection 2, plus tax preference items, adjustments,
45 and losses under subparagraph (1) attributable to Iowa
46 and with a denominator of the sum of total net income
47 computed under section 422.7 and all tax preference
48 items, adjustments, and losses under subparagraph (1).
49 In computing this fraction, those items excludable
50 under subparagraph (1) shall not be used in computing

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1 the tax preference items. Married taxpayers electing
2 to file separate returns or ~~separately on a combined~~
3 ~~return~~ must allocate the minimum tax computed in this
4 subsection in the proportion that each spouse's
5 respective preference items, adjustments, and losses
6 under subparagraph (1) bear to the combined preference
7 items, adjustments, and losses under subparagraph (1)
8 of both spouses.
9 Sec. 6. Section 422.5, subsection 2, Code 1987, as
10 amended by 1987 Iowa Acts, House File 675, section 2,
11 is amended to read as follows:
12 2. However, the tax shall not be imposed on a
13 resident or nonresident whose net income, as defined
14 in section 422.7, is ~~five~~ seven thousand dollars or
15 less; but in the event that the payment of tax under
16 this division would reduce the net income to less than
17 ~~five~~ seven thousand dollars, then the tax shall be
18 reduced to that amount which would result in allowing
19 the taxpayer to retain a net income of ~~five~~ seven
20 thousand dollars. The preceding sentence does not
21 apply to estates or trusts. For the purpose of this
22 subsection, the entire net income, including any part
23 of the net income not allocated to Iowa, shall be
24 taken into account. If the combined net income of a
25 husband and wife exceeds ~~five~~ seven thousand dollars,
26 neither of them shall receive the benefit of this

27 subsection, and it is immaterial whether they file a
28 joint return or separate returns. However, if a
29 husband and wife file separate returns and have a
30 combined net income of five seven thousand dollars or
31 less, neither spouse shall receive the benefit of this
32 paragraph, if one spouse has a net operating loss and
33 elects to carry back or carry forward the loss as
34 provided in section 422.9, subsection 3. A person who
35 is claimed as a dependent by another person as defined
36 in section 422.12 shall not receive the benefit of
37 this subsection if the person claiming the dependent
38 has net income exceeding five seven thousand dollars
39 or the person claiming the dependent and the person's
40 spouse have combined net income exceeding five seven
41 thousand dollars.

42 Sec. 7. Section 422.5, subsections 6 and 10, Code
43 1987, as amended by 1987 Iowa Acts, House File 153,
44 section 4, are amended to read as follows:

45 6. A person who is disabled, is sixty-two years of
46 age or older or is the surviving spouse of an
47 individual or survivor having an insurable interest in
48 an individual who would have qualified for the
49 exemption under this paragraph for this tax year and
50 receives one or more annuities from the United States

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

24 included in net income for purposes of determining
25 eligibility under the ~~five~~ seven thousand dollar or
26 less exclusion.

27 10. In addition to the other taxes imposed by this
28 section, a tax is imposed on the amount of a lump sum
29 distribution for which the taxpayer has elected under
30 section 402(e) of the Internal Revenue Code to be
31 separately taxed for federal income tax purposes for
32 the tax year. The rate of tax is equal to twenty-five
33 percent of the separate federal tax imposed on the
34 amount of the lump sum distribution. A nonresident is
35 liable for this tax only on that portion of the lump
36 sum distribution allocable to Iowa. The total amount
37 of the lump sum distribution subject to separate
38 federal tax shall be included in net income for
39 purposes of determining eligibility under the ~~five~~
40 seven thousand dollar or less exclusion.

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

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

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1 product to the nearest one dollar, and shall
2 incorporate the result into the income tax forms and
3 instructions for each tax year.

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

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

21 8. Married taxpayers who file a joint federal
22 income tax return and who elect to file separate
23 returns ~~or separate filing on a combined return~~ for
24 Iowa income tax purposes, may avail themselves of the
25 expensing of business assets and capital loss
26 provisions of sections 179(a) and 1211(b) respectively
27 of the Internal Revenue Code and shall compute the
28 amount of expensing of business assets and capital
29 loss subject to the limitations for joint federal
30 income tax return filers provided by sections 179(b)
31 and 1211(b) respectively of the Internal Revenue Code.
32 19. Married taxpayers, who file a joint federal
33 income tax return and who elect to file separate
34 returns ~~or who elect separate filing on a combined~~
35 ~~return~~ for state income tax purposes, shall include in
36 net income any social security benefits received to
37 the same extent as those benefits are taxable on the
38 taxpayer's joint federal return for that year under
39 section 86 of the Internal Revenue Code. The benefits
40 included in net income must be allocated between the
41 spouses in the ratio of the social security benefits
42 received by each spouse to the total of these benefits
43 received by both spouses.
44 Sec. 10. Section 422.8, subsection 2, Code 1987,
45 is amended to read as follows:
46 2. Nonresident's net income allocated to Iowa is
47 the net income, or portion thereof, which is derived
48 from a business, trade, profession, or occupation
49 carried on within this state or income from any
50 property, trust, estate, or other source within Iowa.

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1 If any business, trade, profession, or occupation is
2 carried on partly within and partly without the state,
3 only the portion of the net income which is fairly and
4 equitably attributable to that part of the business,
5 trade, profession, or occupation carried on within the
6 state is allocated to Iowa for purposes of section
7 422.5, subsection 1, paragraph "~~n~~" "c" and section
8 422.13 and income from any property, trust, estate, or
9 other source partly within and partly without the
10 state is allocated to Iowa in the same manner, except
11 that annuities, interest on bank deposits and
12 interest-bearing obligations, and dividends are
13 allocated to Iowa only to the extent to which they are
14 derived from a business, trade, profession, or
15 occupation carried on within the state. However,
16 income received by an individual who is a resident of
17 another state is not allocated to Iowa if the income

18 is subject to an income tax imposed by the state where
19 the individual resides, and if the state of residence
20 allows a similar exclusion for income received in that
21 state by residents of Iowa. In order to implement the
22 exclusions, the director shall designate by rule the
23 states which allow a similar exclusion for income
24 received by residents of Iowa, and may enter into
25 agreements with other states to provide that similar
26 exclusions will be allowed, and to provide suitable
27 withholding requirements in each state.

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

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

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

42 **NEW SUBSECTION.** A two-earner credit for married
43 taxpayers filing jointly. The credit is equal to
44 three and one-half percent of the qualified earned
45 income of the spouse with the lower qualified earned
46 income not to exceed one hundred seventy-five dollars.
47 For purposes of this credit the term "qualified earned
48 income" means the same as provided in section 221 of
49 the Internal Revenue Code in effect on December 31,
50 1986, except that only qualified earned income from

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1 Iowa sources shall be considered for the credit.
2 Nonresidents may claim the credit only to the extent
3 that both spouses have qualified earned income from
4 Iowa sources.

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

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

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

12 The director shall determine for the ~~1979~~ 1988 and
13 subsequent calendar years the annual and cumulative
14 inflation factors for those calendar years to be

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

23 Sec. 15. Section 422.43, Code 1987, is amended by
24 adding the following new unnumbered paragraph:
25 NEW UNNUMBERED PARAGRAPH. In addition to the tax
26 at the rate of four percent imposed under this
27 section, there is imposed an additional tax at the
28 rate of one-half of one percent to be added to the
29 existing tax rate. This additional one-half of one
30 percent tax shall be imposed for the period beginning
31 August 1, 1987 and ending September 30, 1988.

32 Sec. 16. Section 423.2, Code 1987, is amended by
33 adding the following new unnumbered paragraph:
34 NEW UNNUMBERED PARAGRAPH. In addition to the tax
35 at the rate of four percent imposed under this
36 section, there is imposed an additional tax at the
37 rate of one-half of one percent to be added to the
38 existing tax rate. This additional one-half of one
39 percent tax shall be imposed for the period beginning
40 August 1, 1987 and ending September 30, 1988.

41 Sec. 17. This section applies in regard to the
42 increase in the state sales, services, and use tax
43 from four to four and one-half percent under sections
44 15 and 16 for the period beginning August 1, 1987 and
45 ending September 30, 1988. The use tax rate of four
46 and one-half percent applies to motor vehicles subject
47 to registration which are registered on or after
48 August 1, 1987 but before August 1, 1988. The four
49 and one-half percent use tax rate will apply to the
50 use of property when the first taxable use in this

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1 state occurs on or after August 1, 1987 but before
2 August 1, 1988. The four and one-half percent rate
3 will apply to the gross receipts from the sale,
4 furnishing, or service of gas, electricity, water,
5 heat, and communication service if the date of billing
6 the customer is on or after August 1, 1987 but before
7 August 1, 1988. In the case of a service contract
8 entered into prior to August 1, 1987 which contract
9 calls for periodic payments, the four and one-half
10 percent rate will apply to those payments made or due
11 on or after August 1, 1987 but before August 1, 1988.

12 This periodic payment would apply, but not be limited
13 to, tickets of admissions, private club membership
14 fees, sources of amusement, equipment rental, dry
15 cleaning, reducing salons, dance schools, and all
16 other services subject to tax, except the
17 aforementioned utility services which are subject to a
18 special transitional rule. Unlike periodic payments
19 under service contracts, installment sales of goods,
20 wares, and merchandise are subject to the full amount
21 of sales or use tax when the sales contract is entered
22 into or the property is used in Iowa.

23 Sec. 18. Sections 1 through 14 of this Act are
24 retroactive to January 1, 1987 for tax years beginning
25 on or after that date.

26 Sec. 19. This Act, being deemed of immediate
27 importance, is effective upon enactment."

28 2. Title page, by striking lines 1 through 9 and
29 inserting the following: "An Act relating to state
30 taxes by revising the state individual income tax by
31 altering the tax brackets and rates; disallowing
32 married persons filing separately on combined returns;
33 increasing the amount below which no tax is owed;
34 providing a two-earner tax credit; and by temporarily
35 increasing the state sales, services, and use tax; and
36 providing effective dates."

GEORGE R. KINLEY
DONALD E. GETTINGS
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S-4118

1 Amend the amendment, S-4117, to Senate File 523 as
2 follows:

3 1. By striking page 1, line 4 through page 9,
4 line 36, and inserting the following:

5 "'Section 1. Section 98.6, subsection 2, Code
6 1987, 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, 1986 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

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"~~ "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 "n" "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. Sections 3 through 11 and 13 through 18
26 of this Act are retroactive to January 1, 1987 for tax
27 years beginning on or after that date.

28 Sec. 20. Section 1 of this Act is effective July
29 1, 1987.

30 Sec. 21. Section 12 of this Act is effective
31 January 1, 1988 for tax years beginning on or after
32 that date.

33 Sec. 22. This Act, being deemed of immediate
34 importance, is effective upon enactment."''

S-4119

1 Amend Senate File 523 as follows:

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

4 "Section 1. Section 422.4, subsection 17, Code
5 1987, is amended to read as follows:

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

36 b. "Cumulative inflation factor" means the product
37 of the annual inflation factor for the 1978 1988
38 calendar year and all annual inflation factors for
39 subsequent calendar years as determined pursuant to
40 this subsection. The cumulative inflation factor
41 applies to all tax years beginning on or after January
42 1 of the calendar year for which the latest annual
43 inflation factor has been determined.

44 c. The annual inflation factor for the 1978 1988
45 calendar year is one hundred percent.

46 d. Notwithstanding the computation of the annual
47 inflation factor under paragraph "a" of this

48 subsection, the annual inflation factor is one hundred
49 percent for any calendar year in which the unobligated
50 state general fund balance on June 30 as certified by

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

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

15 a. For a single person other than a head of
16 household, the tax rates are as follows:

17 (1) On all taxable income from zero through three
18 thousand dollars, four percent.

19 (2) On all taxable income exceeding three thousand
20 dollars but not exceeding eleven thousand dollars, six
21 percent.

22 (3) On all taxable income exceeding eleven
23 thousand dollars, ten and one-half percent.

24 b. For a married couple filing jointly, a
25 surviving spouse, a qualifying widow, and a head of
26 household, the tax rates are as follows:

27 (1) On all taxable income from zero through four
28 thousand five hundred dollars, four percent.

29 (2) On all taxable income exceeding four thousand
30 five hundred dollars but not exceeding sixteen
31 thousand five hundred dollars, six percent.

32 (3) On all taxable income exceeding sixteen
33 thousand five hundred dollars, ten and one-half
34 percent.

35 c. For a married person filing separately, an
36 estate, and a trust, the tax rates are as follows:

37 (1) On all taxable income from zero through two
38 thousand two hundred fifty dollars, four percent.

39 (2) On all taxable income exceeding two thousand
40 two hundred fifty dollars but not exceeding eight
41 thousand two hundred fifty dollars, six percent.

42 (3) On all taxable income exceeding eight thousand
43 two hundred fifty dollars, ten and one-half percent.

44 The tax rates and bracket amounts in paragraphs "a"
 45 through "c" are effective for tax years beginning on
 46 or after January 1, 1987 but before January 1, 1988.
 47 Sec. 3. Section 422.5, subsection 1, paragraphs a
 48 through m, Code 1987, are amended by striking the
 49 paragraphs and inserting in lieu thereof the
 50 following:

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1 a. For a single person other than a head of
 2 household, the tax rates are as follows:
 3 (1) On all taxable income from zero through two
 4 thousand dollars, four percent.
 5 (2) On all taxable income exceeding two thousand
 6 dollars but not exceeding eleven thousand dollars, six
 7 percent.
 8 (3) On all taxable income exceeding eleven
 9 thousand dollars, ten and one-half percent.
 10 b. For a married couple filing jointly, a
 11 surviving spouse, a qualifying widow, and a head of
 12 household, the tax rates are as follows:
 13 (1) On all taxable income from zero through three
 14 thousand dollars, four percent.
 15 (2) On all taxable income exceeding three thousand
 16 dollars but not exceeding sixteen thousand five
 17 hundred dollars, six percent.
 18 (3) On all taxable income exceeding sixteen
 19 thousand five hundred dollars, ten and one-half
 20 percent.
 21 c. 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 one
 24 thousand five hundred dollars, four percent.
 25 (2) On all taxable income exceeding one thousand
 26 five hundred dollars but not exceeding eight thousand
 27 two hundred fifty dollars, six percent.
 28 (3) On all taxable income exceeding eight thousand
 29 two hundred fifty dollars, ten and one-half percent.
 30 The tax rates and bracket amounts in paragraphs "a"
 31 through "c" are effective for tax years beginning on
 32 or after January 1, 1988.
 33 Sec. 4. Section 422.5, subsection 1, paragraph n,
 34 Code 1987, is amended to read as follows:
 35 n. d. The tax imposed upon the taxable income of a
 36 nonresident shall be computed by reducing the amount
 37 determined pursuant to paragraphs "a" through "~~m~~" "c"
 38 by the amounts of nonrefundable credits under this
 39 division and by multiplying this resulting amount by a
 40 fraction of which the nonresident's net income

41 allocated to Iowa, as determined in section 422.8,
42 subsection 2, is the numerator and the nonresident's
43 total net income computed under section 422.7 is the
44 denominator. This provision also applies to
45 individuals who are residents of Iowa for less than
46 the entire tax year.

47 Sec. 5. Section 422.5, subsection 1, paragraph o,
48 unnumbered paragraph 1, Code 1987, as amended by 1987
49 Iowa Acts, House File 153, section 3, is amended to
50 read as follows:

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

10 Sec. 6. Section 422.5, subsection 6, Code 1987, as
11 amended by 1987 Iowa Acts, House File 153, section 4,
12 is amended to read as follows:

13 6. A person who is disabled, is sixty-two years of
14 age or older or is the surviving spouse of an
15 individual or survivor having an insurable interest in
16 an individual who would have qualified for the
17 exemption under this paragraph for this tax year and
18 receives one or more annuities from the United States
19 civil service retirement and disability trust fund,
20 and whose net income, as defined in section 422.7, is
21 sufficient to require that the tax be imposed upon it
22 under this section, may determine final taxable income
23 for purposes of imposition of the tax by excluding the
24 amount of annuities received from the United States
25 civil service retirement and disability trust fund,
26 which are not already excluded in determining net
27 income, as defined in section 422.7, up to a maximum
28 each tax year of five thousand ~~five hundred~~ six
29 ~~hundred twenty-seven~~ dollars for a person who files a
30 separate state income tax return and eight thousand
31 one hundred eighty-four dollars total for a husband
32 and wife who file a joint state income tax return.
33 However, a surviving spouse who is not disabled or
34 sixty-two years of age or older can only exclude the
35 amount of annuities received as a result of the death
36 of the other spouse. The amount of the exemption
37 shall be reduced by the amount of any social security

38 benefits received. For the purpose of this section,
39 the amount of annuities received from the United
40 States civil service retirement and disability trust
41 fund taxable under the Internal Revenue Code shall be
42 included in net income for purposes of determining
43 eligibility under the five thousand dollar or less
44 exclusion.

45 Sec. 7. Section 422.5, subsection 7, Code 1987, is
46 amended to read as follows:

47 7. Upon determination of the latest cumulative
48 inflation factor, the director shall multiply each
49 dollar amount set forth in subsection 1, paragraphs
50 "a" through "m" "c" of this section, and each dollar

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1 amount specified in this section as the maximum amount
2 of annuities received which may be excluded in
3 determining final taxable income, by this cumulative
4 inflation factor, shall round off the resulting
5 product to the nearest one dollar, and shall
6 incorporate the result into the income tax forms and
7 instructions for each tax year.

8 Sec. 8. Section 422.8, subsection 2, Code 1987, is
9 amended to read as follows:

10 2. Nonresident's net income allocated to Iowa is
11 the net income, or portion thereof, which is derived
12 from a business, trade, profession, or occupation
13 carried on within this state or income from any
14 property, trust, estate, or other source within Iowa.
15 If any business, trade, profession, or occupation is
16 carried on partly within and partly without the state,
17 only the portion of the net income which is fairly and
18 equitably attributable to that part of the business,
19 trade, profession, or occupation carried on within the
20 state is allocated to Iowa for purposes of section
21 422.5, subsection 1, paragraph "n" "d" and section
22 422.13 and income from any property, trust, estate, or
23 other source partly within and partly without the
24 state is allocated to Iowa in the same manner, except
25 that annuities, interest on bank deposits and
26 interest-bearing obligations, and dividends are
27 allocated to Iowa only to the extent to which they are
28 derived from a business, trade, profession, or
29 occupation carried on within the state. However,
30 income received by an individual who is a resident of
31 another state is not allocated to Iowa if the income
32 is subject to an income tax imposed by the state where
33 the individual resides, and if the state of residence
34 allows a similar exclusion for income received in that

35 state by residents of Iowa. In order to implement the
36 exclusions, the director shall designate by rule the
37 states which allow a similar exclusion for income
38 received by residents of Iowa, and may enter into
39 agreements with other states to provide that similar
40 exclusions will be allowed, and to provide suitable
41 withholding requirements in each state.

42 Sec. 9. Section 422.9, subsection 1, unnumbered
43 paragraph 1, Code 1987, as amended by 1987 Iowa Acts,
44 House File 153, section 11, is amended by striking the
45 paragraph and inserting in lieu thereof the following:
46 For a single person who is not a head of household,
47 a married couple filing jointly, a surviving spouse, a
48 qualifying widow, a head of household, or a married
49 person filing separately an optional standard deduc-
50 tion equal to the amount of the standard deduction

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1 determined under section 63(c) of the Internal Revenue
2 Code for that filing status. In addition to the
3 optional standard deduction, the individual may deduct
4 the amount of federal income tax.

5 Sec. 10. Section 422.9, Code 1987, is amended by
6 adding after subsection 2 the following new subsection
7 and renumbering the other subsections:

8 NEW SUBSECTION. 3. In addition to the amount
9 deducted under subsection 1 or 2, the taxpayer may
10 deduct the amount of the applicable personal
11 exemptions allowed under section 151 or 642(b) of the
12 Internal Revenue Code.

13 Sec. 11. Section 422.12, subsection 1, Code 1987,
14 as amended by 1987 Iowa Acts, House File 153, section
15 16, is amended by striking the subsection.

16 Sec. 12. Section 422.16, subsection 1, unnumbered
17 paragraph 1, Code 1987, as amended by 1987 Iowa Acts,
18 House File 153, section 19, is amended to read as
19 follows:

20 Every withholding agent and every employer as
21 defined in this chapter and further defined in the
22 Internal Revenue Code, with respect to income tax
23 collected at source, making payment of wages to a
24 nonresident employee working in Iowa, or to a resident
25 employee, shall deduct and withhold from the wages an
26 amount which will approximate the employee's annual
27 tax liability on a calendar year basis, calculated on
28 the basis of tables to be prepared by the department
29 and schedules or percentage rates, based on the wages,
30 to be prescribed by the department. Every employee or
31 other person shall declare to the employer or

32 withholding agent the number of the employee's or
33 other person's personal exemptions and dependency
34 exemptions or credits to be used in applying the
35 tables and schedules or percentage rates. However, no
36 greater number of personal or dependency exemptions or
37 credits may be declared by the employee or other
38 person than the number to which the employee or other
39 person is entitled except as allowed under section
40 3402(m)(1) of the Internal Revenue Code or is allowed
41 under rules prescribed by the director for payments of
42 alimony or separate maintenance. The claiming of
43 exemptions, alimony or separate maintenance payments,
44 or credits in excess of entitlement is a serious
45 misdemeanor.
46 Sec. 13. Section 422.21, unnumbered paragraph 4,
47 Code 1987, is amended to read as follows:
48 The director shall determine for the 1979 1989 and
49 subsequent calendar years the annual and cumulative
50 inflation factors for those calendar years to be

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1 applied to tax years beginning on or after January 1
2 of that calendar year. The director shall compute the
3 new dollar amounts as specified therein to be adjusted
4 in section 422.5 by the latest cumulative inflation
5 factor and round off the result to the nearest one
6 dollar. The annual and cumulative inflation factors
7 determined by the director are not rules as defined in
8 section 17A.2, subsection 7.
9 Sec. 14. Section 422.43, subsections 1, 2, 6, and
10 10, Code 1987, are amended to read as follows:
11 1. There is imposed a tax of ~~four~~ five percent
12 upon the gross receipts from all sales of tangible
13 personal property, consisting of goods, wares, or
14 merchandise, except as otherwise provided in this
15 division, sold at retail in the state to consumers or
16 users; a like rate of tax upon the gross receipts from
17 the sales, furnishing or service of ~~gas, electricity,~~
18 ~~water, heat, and communication service, including the~~
19 ~~gross receipts from such sales by any municipal~~
20 ~~corporation furnishing gas, electricity, water, heat,~~
21 ~~and communication service to the public in its~~
22 ~~proprietary capacity, except as otherwise provided in~~
23 ~~this division, when sold at retail in the state to~~
24 ~~consumers or users; a like rate of tax upon the gross~~
25 ~~receipts from all sales of tickets or admissions to~~
26 ~~places of amusement, fairs, and athletic events except~~
27 ~~those of elementary and secondary educational~~
28 ~~institutions; and a like rate of tax upon that part of~~

29 private club membership fees or charges paid for the
30 privilege of participating in any athletic sports
31 provided club members.

32 2. There is imposed a tax of four percent like
33 rate of tax upon the gross receipts derived from the
34 operation of all forms of amusement devices and games
35 of skill, games of chance, raffles, and bingo games as
36 defined in chapter 99B, operated or conducted within
37 the state of Iowa, the tax to be collected from the
38 operator in the same manner as is provided for the
39 collection of taxes upon the gross receipts of tickets
40 or admission fees as provided in this section. The
41 tax shall also be imposed upon the gross receipts
42 derived from the sale of lottery tickets or shares
43 pursuant to chapter 99E. The tax on the lottery
44 tickets or shares shall be included in the sales price
45 and distributed to the general fund as provided in
46 section 99E.10.

47 6. There is imposed a tax of four percent like
48 rate of tax upon the gross receipts from the sales of
49 optional service or warranty contracts which provide
50 for the furnishing of labor and materials and require

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1 the furnishing of any taxable service enumerated under
2 this section. The gross receipts are subject to tax
3 even if some of the services furnished are not
4 enumerated under this section. For the purpose of
5 this division, the sale of an optional service or
6 warranty contract is a sale of tangible personal
7 property. Additional sales, services, or use tax
8 shall not be levied on services, parts, or labor
9 provided under optional service or warranty contracts
10 which are subject to tax under this section.

11 10. There is imposed a tax of four five percent
12 upon the gross receipts from the rendering,
13 furnishing, or performing of services as defined in
14 section 422.42.

15 Sec. 15. Section 422.45, Code 1987, is amended by
16 adding the following new subsection:

17 NEW SUBSECTION. The gross receipts from the sale,
18 furnishing, or service of gas or electricity.

19 Sec. 16. Section 422.47, Code 1987, is amended by
20 adding the following new subsection:

21 NEW SUBSECTION. Construction contractors may make
22 application to the department for a refund of the
23 additional one percent tax paid under this division or
24 the additional one percent tax paid under chapter 423
25 by reason of the increase in the tax from four to five

26 percent for taxes paid on goods, wares, or merchandise
27 under the following conditions:

28 a. The goods, wares, or merchandise are
29 incorporated into an improvement to real estate in
30 fulfillment of a written contract fully executed prior
31 to June 1, 1987. The refund shall not apply to
32 equipment transferred in fulfillment of a mixed
33 construction contract.

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

36 c. The claim is filed on forms provided by the
37 department and is filed within one year of the date
38 the tax is paid.

39 A contractor who makes an erroneous application for
40 refund is liable for payment of the excess refund paid
41 plus interest at the rate in effect under section
42 421.7. In addition, a contractor who willfully makes
43 a false application for refund is guilty of a simple
44 misdemeanor and is liable for a penalty equal to
45 seventy-five percent of the excess refund claimed.
46 Excess refunds, penalties, and interest due under this
47 subsection may be enforced and collected in the same
48 manner as the tax imposed by this division.

49 Sec. 17. Section 423.2, Code 1987, is amended to
50 read as follows:

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1 423.2 IMPOSITION OF TAX.

2 An excise tax is imposed on the use in this state
3 of tangible personal property purchased for use in
4 this state, at the rate of ~~four~~ five percent of the
5 purchase price of the property. The excise tax is
6 imposed upon every person using the property within
7 this state until the tax has been paid directly to the
8 county treasurer or the state department of
9 transportation, to a retailer, or to the department.

10 An excise tax is imposed on the use in this state of
11 services enumerated in section 422.43 at the rate of
12 ~~four~~ five percent. This tax is applicable ~~where~~ if
13 services are rendered, furnished, or performed in this
14 state or ~~where~~ if the product or result of the service
15 is used in this state. This tax is imposed on every
16 person using the services or the product of the
17 services in this state until the user has paid the tax
18 either to an Iowa use tax permit holder or to the
19 department.

20 Sec. 18. This section applies in regard to the
21 increase in the state sales, services, and use tax
22 from four to five percent under sections 14 and 17 of

23 this Act. The use tax rate of five percent applies to
24 motor vehicles subject to registration which are
25 registered on or after July 1, 1987. The five percent
26 use tax rate will apply to the use of property when
27 the first taxable use in this state occurs on or after
28 July 1, 1987. The five percent rate will apply to the
29 gross receipts from the sale, furnishing, or service
30 of gas, electricity, water, heat, and communication
31 service if the date of billing the customer is on or
32 after July 1, 1987. In the case of a service contract
33 entered into prior to July 1, 1987 which contract
34 calls for periodic payments, the five percent rate
35 will apply to those payments made or due on or after
36 July 1, 1987. This periodic payment would apply, but
37 not be limited to, tickets of admissions, private club
38 membership fees, sources of amusement, equipment
39 rental, dry cleaning, reducing salons, dance schools,
40 and all other services subject to tax, except the
41 aforementioned utility services which are subject to a
42 special transitional rule. Unlike periodic payments
43 under service contracts, installment sales of goods,
44 wares, and merchandise are subject to the full amount
45 of sales or use tax when the sales contract is entered
46 into or the property is used in Iowa.

47 Sec. 19. Section 2 of this Act is retroactive to
48 January 1, 1987 for tax years beginning on or after
49 that date but before January 1, 1988. Section 2 of
50 this Act is repealed January 1, 1988 for tax years

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1 beginning on or after that date.

2 Sec. 20. Section 3 of this Act is effective
3 January 1, 1988 for tax years beginning on or after
4 that date.

5 Sec. 21. Sections 14 through 18 of this Act are
6 effective July 1, 1987.

7 Sec. 22. Sections 1 and 4 through 13 of this Act
8 are retroactive to January 1, 1987 for tax years
9 beginning on or after that date.

10 Sec. 23. This Act, being deemed of immediate
11 importance, is effective upon enactment.”

12 2. Title page, by striking lines 1 through 9 and
13 inserting the following: “An Act relating to state
14 taxes by altering the individual income tax rates,
15 withholding, standard deductions, and personal
16 exemptions and credits; increasing the state sales,
17 services, and use tax, providing for refunds for
18 certain contractors as a result of that increase,

19 exempting from the tax the sale, furnishing or service
20 of certain utilities; and providing effective dates.”

BILL HUTCHINS

S-4120

1 Amend House File 686, as passed by the House, as
2 follows:
3 1. Page 46, by inserting after line 13, the
4 following:
5 “Sec. ____ . 1987 Iowa Acts, House File 574, section
6 7, is amended to read as follows:
7 SEC. 7. NEW SECTION. 715A.7 FILING MULTIPLE
8 COUNTS IN ONE INFORMATION, INDICTMENT, OR COMPLAINT.
9 A single information, indictment, or complaint
10 charging ~~false use of a financial instrument a~~
11 criminal act as defined in this chapter may allege
12 more than one such violation of a criminal act as
13 defined in this chapter against a person. The
14 multiple charges shall be set out in separate counts,
15 and the accused person shall be acquitted or convicted
16 upon each count by a separate verdict. A convicted
17 person shall be sentenced upon each verdict of guilty.
18 The court may consider separate verdicts of guilty
19 returned at the same time as one offense for the
20 purpose of sentencing.”
21 2. Page 8, by striking lines 12 through 24.
22 3. Page 46, by adding after line 15 the
23 following:
24 “Sec. ____ . This Act takes effect upon enactment.”
25 4. By renumbering as necessary.

COMMITTEE ON JUDICIARY
DONALD V. DOYLE, Chairperson

S-4121

1 Amend House File 686, as passed by the House, as
2 follows:
3 1. Page 1, by inserting after line 7, the
4 following:
5 “Sec. ____ . NEW SECTION. 17A.34 EFFECT OF AGENCY
6 DECISION.
7 1. Any finding of fact, law, judgment, conclusion,
8 or final order made under the provisions of this
9 chapter in a contested case which does not meet

10 procedural or substantive due process standards shall
 11 not be binding in any separate action or proceeding
 12 brought before any other state agency, an arbitrator,
 13 court, or judge of this state or of the United States,
 14 regardless of whether the prior action was between the
 15 same or related parties or involved the same facts or
 16 claims.

17 2. Any finding of fact, law, judgment, conclusion,
 18 or final order made under the provisions of this
 19 chapter in a noncontested case shall not be binding in
 20 any separate action or proceeding brought before any
 21 other state agency, an arbitrator, court, or judge of
 22 this state or of the United States, regardless of
 23 whether the prior action was between the same or
 24 related parties or involved the same facts or claims.”

25 2. Renumber as necessary.

TOM MANN, Jr.

HOUSE AMENDMENT TO
 SENATE FILE 523

S-4122

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 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 of the state alternative minimum tax computed in this
 22 subsection. In the case of a nonresident, including a
 23 nonresident estate or trust, or an individual, estate
 24 or trust that is domiciled in the state for less than
 25 the entire tax year, the state's apportioned share of
 26 the state alternative minimum tax is the amount of tax
 27 computed under this subsection, reduced by the
 28 applicable credits in sections 422.10, 422.11, 422.11A
 29 and 422.12 and this result multiplied by a fraction
 30 with a numerator of the sum of state net income
 31 allocated to Iowa as determined in section 422.8,
 32 subsection 2, plus tax preference items, adjustments,
 33 and losses under subparagraph (1) attributable to Iowa
 34 and with a denominator of the sum of total net income
 35 computed under section 422.7 and all tax preference
 36 items, adjustments, and losses under subparagraph (1).
 37 In computing this fraction, those items excludable
 38 under subparagraph (1) shall not be used in computing
 39 the tax preference items. Married taxpayers electing
 40 to file separate returns ~~or separately on a combined~~
 41 ~~return~~ must allocate the minimum tax computed in this
 42 subsection in the proportion that each spouse's
 43 respective preference items, adjustments, and losses
 44 under subparagraph (1) bear to the combined preference
 45 items, adjustments, and losses under subparagraph (1)
 46 of both spouses.
 47 Sec. 8. Section 422.5, subsection 6, Code 1987, as
 48 amended by 1987 Iowa Acts, House File 153, section 4,
 49 is amended to read as follows:
 50 6. A person who is disabled, is sixty-two years of
 51 age or older or is the surviving spouse of an
 52 individual or survivor having an insurable interest in
 53 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.

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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.”

S-4123

1 Amend House File 686 as passed by the House as
2 follows:
3 1. Page 46, by inserting after line 13 the
4 following:
5 “Sec. ____ . 1987 Iowa Acts, House File 377, section
6 10, is amended to read as follows:
7 SEC. 10. This Act takes effect January 1, 1988.
8 Sections 4 7 through 6 9 apply to tax returns filed
9 for tax years beginning on or after January 1, 1987.
10 However, in determining the allocation between the
11 political candidates fund and the Iowa election
12 campaign fund of funds from the returns for the three
13 tax years beginning on or after January 1, 1987, 1988,
14 and 1989, only the first two hundred sixty thousand
15 dollars received for the tax returns of each of those
16 years shall be deposited in the Iowa election campaign
17 fund and the remainder shall be deposited in the
18 political candidates fund. In order to register for a
19 restricted campaign in 1988, a candidate's committee
20 existing in 1987 must characterize its December 31,
21 1987, balance as provided in section 56.33, subsection
22 10, and provide that information to the commission
23 with the report filed in January, 1988.”

ROBERT M. CARR

S-4124

1 Amend House File 686 as passed by the House as
2 follows:

3 1. Page 45, by inserting after line 25 the
4 following:

5 “Sec. ____ . NEW SECTION. 702.24 STUN GUN.
6 “Stun gun” means an electronic weapon or device
7 which by electronic pulse or current is capable of
8 immobilizing a human being temporarily, whether or not
9 the weapon or device is capable of inflicting death or
10 serious injury. The term does not include a shocking
11 device designed exclusively to move or control
12 livestock.

13 Sec. ____ . Section 724.15, subsection 1, paragraph
14 a, Code 1987, is amended to read as follows:

15 a. The person is ~~twenty-one~~ eighteen years of age
16 or older.

17 Sec. ____ . Section 724.22, Code 1987, is amended to
18 read as follows:

19 724.22 SALE TO MINORS.

20 1. Except as provided in subsection 3, a person
21 who sells, loans, gives, or makes available a rifle or
22 shotgun or ammunition for a rifle or shotgun to a
23 minor commits a simple misdemeanor.

24 2. Except as provided in subsections 4 and 5, a
25 person who sells, loans, gives, or makes available a
26 stun gun or a pistol or revolver or ammunition for a
27 pistol or revolver to a person below the age of
28 ~~twenty-one~~ minor commits a simple serious misdemeanor.

29 3. A parent, guardian, spouse who is eighteen
30 years of age or older, or another with the express
31 consent of the minor's parent or guardian or spouse
32 who is eighteen years of age or older may allow a
33 minor to possess a rifle or shotgun or the ammunition
34 therefor of a rifle or shotgun which may be lawfully
35 used.

36 4. A person ~~eighteen, nineteen, or twenty~~ years of
37 age or older may possess a stun gun or a firearm and
38 the ammunition therefor of a firearm while on military
39 duty or while a peace officer, security guard or
40 correctional officer, when such the duty requires the
41 possession of such a the weapon or while the person
42 receives instruction in the proper use thereof of the
43 weapon from an instructor who is ~~twenty-one~~ eighteen
44 years of age or older.

45 5. A parent or guardian or spouse who is ~~twenty-~~
46 one eighteen years of age or older, of a person
47 fourteen years of age but less than ~~twenty-one~~
48 eighteen may allow the person to possess a stun gun or
49 a pistol or revolver or the ammunition therefor of a
50 pistol or revolver for any lawful purpose while under

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1 the direct supervision of the parent or guardian or
2 spouse who is ~~twenty-one~~ eighteen years of age or
3 older, or while the person receives instruction in the
4 proper use thereof from an instructor ~~twenty-one~~
5 eighteen years of age or older, with the consent of
6 such parent, guardian or spouse.

7 6. For the purposes of this section, caliber .22
8 rimfire ammunition shall be deemed to be rifle
9 ammunition.

10 Sec. — . NEW SECTION. 724.31 REPORT OF LOSS OR
11 THEFT OF PISTOL, REVOLVER, OR STUN GUN.

12 A person who possesses or owns a pistol, revolver,
13 or stun gun which is lost or stolen shall, within
14 forty-eight hours of the discovery of loss or theft,
15 report the loss or theft to a law enforcement agency
16 within the jurisdiction where the loss or theft
17 occurred. A person violating this section commits a
18 simple misdemeanor.

19 Sec. — . NEW SECTION. 724.32 STORAGE OF PISTOL,
20 REVOLVER, OR STUN GUN.

21 A person who possesses or owns a pistol, revolver,
22 or stun gun shall secure the pistol, revolver, or stun
23 gun in a locked opaque container accessible only by
24 use of a key or combination lock when the pistol,
25 revolver, or stun gun is not in the person's immediate
26 possession or control. A person who violates this
27 section may be held liable for damages to any person
28 injured as a result of the loss or theft of the
29 unsecured pistol, revolver, or stun gun.

30 Sec. — . NEW SECTION. 724.33 FINANCIAL
31 RESPONSIBILITY FOR OWNERSHIP OF PISTOL OR REVOLVER.

32 1. A person who applies for a permit to acquire or
33 carry a pistol or revolver under this chapter shall
34 demonstrate, in such form as shall be required by the
35 department of public safety, proof of and maintain
36 financial responsibility in an amount of at least one
37 hundred thousand dollars to insure against injury
38 caused by the negligent or criminal use of the
39 person's pistol or revolver. A person who violates
40 this subsection commits a serious misdemeanor.

41 2. A sheriff shall ascertain compliance with the
42 financial responsibility requirements of this section
43 before issuing or reissuing a permit to carry or
44 acquire a pistol or revolver.”

45 2. By renumbering as necessary.

TOM MANN, Jr.

S-4125

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. 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."

TOM MANN, Jr.

S-4126

1 Amend House File 686 as passed by the House as
2 follows:
3 1. Page 46, by inserting after line 13 the
4 following:
5 "Sec. ____ . 1987 Iowa Acts, Senate File 511,
6 section 115, subsection 1, is amended to read as
7 follows:
8 1. DEPARTMENT OF MANAGEMENT
9 For salaries and support for
10 not more than ~~thirty-two~~ thirty-
11 five full-time equivalent positions,
12 maintenance, and miscellaneous pur-
13 poses and for program administration
14 of justice assistance funds,
15 the statistical analysis cen-
16 ter, and highway safety grant
17 funds, provided that the office
18 of state-federal relations is no
19 longer funded through the depart-
20 ment of management under a chap-
21 ter 28E agreement or funded by
22 the department of management
23 through its budget \$ 1,354,464
24 Sec. ____ . 1987 Iowa Acts, Senate File 511, section
25 133 is repealed.
26 Sec. ____ . 1987 Iowa Acts, Senate File 511, section

27 301, subsection 3, unnumbered paragraph 2, is amended
28 by striking the unnumbered paragraph.

29 Sec. ____ . 1987 Iowa Acts, Senate File 511, section
30 491, subsection 1, is amended to read as follows:

31 1. For each fiscal year commencing with the fiscal
32 year beginning July 1, 1987, there is appropriated
33 from the general fund of the state to the department
34 of education the amount of ninety-two million one
35 hundred ~~eighty-five~~ thousand ~~eighty-five~~ dollars to be
36 used to improve teacher salaries. The moneys shall be
37 distributed as provided in this section.

38 Sec. ____ . 1987 Iowa Acts, Senate File 511, section
39 491, subsection 4, unnumbered paragraph 2, is amended
40 to read as follows:

41 Notwithstanding section 256.21, if House File 499
42 is enacted by the Seventy-second General Assembly,
43 1987 Session, and becomes law, the department shall
44 establish pilot projects for sabbatical programs for
45 the school year beginning July 1, 1987.

46 Notwithstanding section 8.33, moneys appropriated in
47 this subsection and not expended for pilot projects by
48 June 30, ~~1987~~ 1988 shall not revert on June 30, ~~1987~~
49 1988, but shall carry over and may be expended during
50 the fiscal year beginning July 1, 1988. It is the

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1 intent of the general assembly that projects
2 authorized by this subsection shall meet requirements
3 which are similar to the requirements specified in
4 section 256.21 if House File 499 is enacted by the
5 Seventy-second General Assembly, 1987 Session, and
6 becomes law. Procedures for making applications for
7 projects authorized by this subsection shall be
8 established by the state board of education by rule
9 under chapter 17A. The department shall send
10 notification to school districts as soon as
11 practicable concerning the requirements for
12 applications for sabbaticals and shall encourage
13 school districts to develop their own sabbatical
14 programs using moneys available to them under phase
15 III if House File 499 is enacted by the Seventy-second
16 General Assembly, 1987 Session, and becomes law.

17 Sec. 3000. 1987 Iowa Acts, Senate File 511,
18 section 493, is amended by adding the following new
19 unnumbered paragraph:

20 NEW UNNUMBERED PARAGRAPH. As used in this
21 paragraph, "school" means a school that does not
22 refuse or deny enrollment to any person, or
23 discriminate in any program or activity, because of

24 race, creed, color, sex, national origin, religion,
25 disability, or economic disadvantage. The school may
26 discriminate on the basis of sex in athletic programs,
27 except that the school shall provide comparable
28 opportunities in intramural and interscholastic
29 athletic programs. Any school which does not have the
30 capacity to serve the categories of students listed in
31 this paragraph shall provide services for those
32 students either through shared arrangements with other
33 schools or through the area education agencies. Non-
34 public schools may also require different wearing
35 apparel requirements on the basis of sex.
36 Sec. 3001. 1987 Iowa Acts, Senate File 511,
37 section 494, is amended by adding the following new
38 unnumbered paragraph:
39 NEW UNNUMBERED PARAGRAPH. As used in this
40 subsection, "school" means a school that does not
41 refuse or deny enrollment to any person, or
42 discriminate in any program or activity, because of
43 race, creed, color, sex, national origin, religion,
44 disability, or economic disadvantage. The school may
45 discriminate on the basis of sex in athletic programs,
46 except that the school shall provide comparable
47 opportunities in intramural and interscholastic
48 athletic programs. Any school which does not have the
49 capacity to serve the categories of students listed in
50 this paragraph shall provide services for those

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1 students either through shared arrangements with other
2 schools or through the area education agencies. Non-
3 public schools may also require different wearing
4 apparel requirements on the basis of sex.
5 Sec. 3002. 1987 Iowa Acts, Senate File 511,
6 section 498, is amended to read as follows:
7 SEC. 498. Sections 122, 207, 209, 210, 211, 220,
8 303, 304, 305, 409, 411, 412, and 449 of this Act,
9 being deemed of immediate importance, take effect upon
10 their enactment. Sections 493 and 494 of this Act are
11 retroactive to January 1, 1987 and apply to tax years
12 beginning on or after that date.
13 Sec. ____ . Sections 3000, 3001, and 3002 of this
14 Act take effect June 30, 1987."

JOE J. WELSH

S-4127

1 Amend House File 686 as passed by the House as
2 follows:

3 1. Page 46, by inserting after line 13, the
4 following:

5 "Sec. 2001. 1987 Iowa Acts, House File 671, is
6 amended by adding the following sections in Division
7 IV:

8 SEC. ____ . NEW SECTION. 10A.107 ENFORCEMENT OF
9 CHAPTER 99B.

10 The department shall enforce and implement chapter
11 99B.

12 SEC. ____ . NEW SECTION. 546.6A RACING DIVISION.

13 The racing division shall combine and coordinate
14 the supervision of pari-mutuel betting in the state.
15 The division shall enforce and implement chapter 99D.
16 The division is headed by the administrator of racing
17 who shall be appointed pursuant to section 99D.6. The
18 state racing commission shall perform duties within
19 the division as prescribed in chapter 99D. The
20 offices for the state racing commission shall be
21 located in an office building located at 200 East
22 Grand Avenue in Des Moines, Iowa.

23 SEC. ____ . Section 99B.1, subsection 16, Code 1987,
24 as amended by the 1987 Iowa Acts, Senate File 374,
25 section 14, is amended to read as follows:

26 16. "Division Department" means the racing and
27 gaming division of the department of commerce
28 inspections and appeals.

29 Sec. 2002. 1987 Iowa Acts, House File 671, section
30 203, subsection 11, paragraph f, is amended to read as
31 follows:

32 f. Of the funds appropriated in this subsection,
33 eight hundred eight thousand ~~eight hundred (808,800)~~
34 (808,000) dollars, or so much thereof as is necessary,
35 is allocated for state cases.

36 Sec. 2003. The Code editor shall change references
37 in the Code relating to the "racing and gaming
38 division of the department of commerce" to the "racing
39 division of the department of commerce" when the
40 reference refers to responsibilities and duties of
41 chapter 99D. The Code editor shall change references
42 relating to the "racing and gaming division of the
43 department of commerce" to the "department of
44 inspections and appeals" when the reference refers to
45 responsibilities and duties of chapter 99B.

46 Sec. 2004. 1987 Iowa Acts, House File 671,
47 sections 420 and 421, are repealed.

48 Sec. 2005. Sections 2001, 2002, and 2004 of this
49 Act take effect June 30, 1987."

S-4128

1 Amend House File 686 as passed by the House as
2 follows:

3 1. Page 46, by inserting after line 13 the
4 following:

5 "Sec. ____ . Section 427.17, unnumbered paragraph 1,
6 Code 1987, is amended to read as follows:

7 There is appropriated from the general fund of the
8 state of Iowa to the department of revenue and finance
9 for the fiscal year beginning July 1, 1973, and ending
10 June 30, 1974, the sum of four million dollars, or so
11 much thereof as necessary, and for each succeeding
12 fiscal year the sum of ~~eight~~ five million one hundred
13 thousand dollars, or so much thereof as necessary, to
14 carry out this section."

JOE J. WELSH

S-4129

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.

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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 or electricity.

35 Sec. 17. Section 422.47, Code 1987, is amended by
36 adding the following new subsection:
37 NEW SUBSECTION. Construction contractors may make
38 application to the department for a refund of the
39 additional one percent tax paid under this division or
40 the additional one percent tax paid under chapter 423
41 by reason of the increase in the tax from four to five
42 percent for taxes paid on goods, wares, or merchandise
43 under the following conditions:

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

50 b. The contractor has paid to the department or to

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1 a retailer the full five percent tax.

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

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

15 Sec. 18. Section 423.2, Code 1987, is amended to
16 read as follows:

17 423.2 IMPOSITION OF TAX.

18 An excise tax is imposed on the use in this state
19 of tangible personal property purchased for use in
20 this state, at the rate of ~~four~~ five percent of the
21 purchase price of the property. The excise tax is
22 imposed upon every person using the property within
23 this state until the tax has been paid directly to the
24 county treasurer or the state department of
25 transportation, to a retailer, or to the department.
26 An excise tax is imposed on the use in this state of
27 services enumerated in section 422.43 at the rate of
28 ~~four~~ five percent. This tax is applicable ~~where~~ if
29 services are rendered, furnished, or performed in this
30 state or ~~where~~ if the product or result of the service
31 is used in this state. This tax is imposed on every
32 person using the services or the product of the
33 services in this state until the user has paid the tax
34 either to an Iowa use tax permit holder or to the
35 department.

36 Sec. 19. This section applies in regard to the
37 increase in the state sales, services, and use tax
38 from four to five percent under sections 15 and 18 of
39 this Act. The use tax rate of five percent applies to
40 motor vehicles subject to registration which are
41 registered on or after July 1, 1987. The five percent
42 use tax rate will apply to the use of property when
43 the first taxable use in this state occurs on or after
44 July 1, 1987. The five percent rate will apply to the
45 gross receipts from the sale, furnishing, or service
46 of gas, electricity, water, heat, and communication
47 service if the date of billing the customer is on or
48 after July 1, 1987. In the case of a service contract

49 entered into prior to July 1, 1987 which contract
50 calls for periodic payments, the five percent rate

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1 will apply to those payments made or due on or after
2 July 1, 1987. This periodic payment would apply, but
3 not be limited to, tickets of admissions, private club
4 membership fees, sources of amusement, equipment
5 rental, dry cleaning, reducing salons, dance schools,
6 and all other services subject to tax, except the
7 aforementioned utility services which are subject to a
8 special transitional rule. Unlike periodic payments
9 under service contracts, installment sales of goods,
10 wares, and merchandise are subject to the full amount
11 of sales or use tax when the sales contract is entered
12 into or the property is used in Iowa.

13 Sec. 20. Sections 1 through 14 of this Act are
14 retroactive to January 1, 1987 for tax years beginning
15 on or after that date.

16 Sec. 21. Sections 15 through 19 of this Act are
17 effective July 1, 1987.

18 Sec. 22. This Act, being deemed of immediate
19 importance, is effective upon enactment.”

20 2. Title page, line 5, by striking the word
21 “temporarily”.

22 3. Title page, line 6 by inserting after the word
23 “tax” the following: “, providing for refunds for
24 certain contractors as a result of the increase, and
25 exempting from the tax the sale, furnishing, and
26 service of certain utilities”.

GEORGE KINLEY
BILL HUTCHINS
EMIL J. HUSAK
BERL E. PRIEBE
JOHN E. SOORHOLTZ
KENNETH SCOTT
EUGENE FRAISE
ALVIN MILLER
DAVID READINGER
WALLY E. HORN
JACK RIFE
C. JOSEPH COLEMAN

S-4130

1 Amend House File 686, as passed by the House, as
2 follows:

3 1. Page 46, by inserting after line 13 the
4 following:

5 "Sec. ____ NEW SECTION. 808.15 ADMISSIBILITY OF
6 EVIDENCE OBTAINED AS A RESULT OF UNLAWFUL SEARCH OR
7 SEIZURE.

8 1. In a criminal proceeding, a court shall
9 suppress evidence which is obtained as a result of the
10 misconduct of a peace officer unless the evidence is
11 otherwise admissible in the proceeding and was seized
12 in good faith.

13 2. For the purposes of this section, "peace
14 officer" means as defined in section 801.4.

15 3. For purposes of this section, "seized in good
16 faith" means obtained by a peace officer under one of
17 the following sets of circumstances:

18 a. Pursuant to an arrest or search warrant, if all
19 of the following apply:

20 (1) The warrant is free from defects which would
21 have been discoverable upon diligent inspection.

22 (2) The peace officer reasonably believed the
23 warrant to be valid.

24 (3) The warrant was obtained from a neutral and
25 detached magistrate.

26 b. Pursuant to a warrantless arrest or search, if
27 all of the following apply:

28 (1) The peace officer, under circumstances which
29 would lead a peace officer to reasonably believe that
30 there was probable cause to make the search, did
31 believe that there was probable cause.

32 (2) At the time of the search, the peace officer
33 possessed at least a reasonable and articulable
34 suspicion that the premises or person to be searched
35 contained or possessed items of a criminal evidentiary
36 nature.

37 (3) The peace officer reasonably believed that
38 circumstances existed which excused the failure to
39 procure an arrest or search warrant, and circumstances
40 excusing the failure did exist.

41 c. Pursuant to statutory or common-law authority
42 which is later held to be invalid.

43 4. This section does not limit the enforcement of
44 an appropriate civil remedy or criminal sanction in
45 actions pursuant to other provisions of law against an
46 individual or government entity found to have

47 conducted an unreasonable search or seizure.”
48 2. By renumbering as necessary.

TOM MANN, Jr.

S-4131

1 Amend House File 686, as passed by the House, as
2 follows:

3 1. Page 2, by inserting after line 10 the
4 following:

5 “Sec. ____ . NEW SECTION. 22.13 COMPUTER MATCHING.

6 1. As used in this section, unless the context
7 otherwise requires:

8 a. “Front-end eligibility verification program”
9 means the certification of accuracy of information
10 supplied by an applicant for state financial
11 assistance or state administered federal financial
12 assistance provided through a state or federal grant,
13 loan, or contract of insurance or guaranty by matching
14 such information against a computerized data base.

15 b. “Matching entity” means an agency of the state
16 or its political subdivisions which acts as a source
17 agency for matching programs or front-end eligibility
18 verification programs or performs matching programs.

19 c. “Matching program” means a computerized
20 comparison of two or more automated systems of records
21 to identify individuals common to two or more of the
22 systems of records or unique to one of the systems of
23 records, but the term does not include matches done to
24 produce a statistical record or matches performed by
25 an agency in which records or systems are not
26 disclosed to other agencies.

27 d. “Source agency” means an agency which discloses
28 records from a system of records to be used in a
29 matching program or front-end eligibility verification
30 program.

31 2. A matching entity shall not terminate, deny,
32 suspend, or reduce any state administered federal
33 financial assistance or state financial assistance to
34 an individual, whose records are used in matching
35 programs or front-end eligibility verification
36 programs, or take other adverse action against that
37 individual as a result of information produced by
38 those programs, until the matching entity has
39 independently verified that information. The
40 independent verification may be from third-party
41 sources or the individual whose records are matched.
42 The independent verification required by this

43 subsection shall relate to all of the following:
 44 a. The amount of the asset or income involved.
 45 b. Whether such individual actually has or had
 46 access to the asset or income for the individual's own
 47 use.
 48 c. The period or periods when the individual
 49 actually had the asset or income.
 50 3. A matching entity shall not deny, terminate,

Page 2

1 suspend, or reduce any state administered federal or
 2 state financial assistance to any individual described
 3 in subsection 2, or take other adverse action against
 4 the individual as a result of information produced by
 5 a matching program or a front-end eligibility
 6 verification program, until the matching entity has
 7 provided that individual an opportunity to refute the
 8 information produced by the program.

9 4. In all cases involving denial, reduction,
 10 suspension, or termination of state administered
 11 federal financial assistance or state financial
 12 assistance as a result of information produced by a
 13 computer matching program or front-end eligibility
 14 verification program, an individual shall be provided
 15 with notice of the findings of the matching entity
 16 made on the basis of verified information, of the
 17 adverse action to be taken, and information on the
 18 right to appear and any opportunity for a hearing.

19 5. This section does not apply to the extent that
 20 its application would result in otherwise available
 21 state administered federal financial assistance not
 22 being available to the residents of this state."

23 2. By renumbering as necessary.

TOM MANN, Jr.

S-4132

1 Amend amendment, S-4129, to the House amendment, S-
 2 4122, to Senate File 523 as amended, passed and
 3 reprinted by the Senate as follows:

4 1. Page 10, by inserting after line 14 the
 5 following:

6 "Sec. ____ . Section 422.51, Code 1987, is amended
 7 by adding the following new subsection:

8 NEW SUBSECTION. Beginning July 1, 1987 for
 9 purposes of computing the amount of tax due from the
 10 retailer under subsection 1, for each transaction in

- 11 which the purchaser does not pay the total gross
12 receipts at the time of the sale or performance of the
13 service and the retailer lists the transaction as an
14 account receivable, the tax due is computed on the
15 gross receipts at the time actually received by the
16 retailer.”
17 2. Renumber as necessary.

EMIL HUSAK

S-4133

- 1 Amend the amendment, S-4129, to the House
2 amendment, S-4122, to Senate File 523, as amended,
3 passed, and reprinted by the Senate, as follows:
4 1. Page 11, by inserting after line 12 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.”

TOM MANN, Jr.

S-4134

- 1 Amend the amendment, S-4129, to the House
2 amendment, S-4122, to Senate File 523, as amended,
3 passed and reprinted by the Senate as follows:
4 1. Page 9, line 34, by inserting after the word
5 “gas” the following: “, LP gas, home heating oil, and
6 any other fuels used by residential or commercial
7 customers,”.

EMIL J. HUSAK
BILL HUTCHINS
BERL E. PRIEBE
KENNETH D. SCOTT

S-4135

- 1 Amend Senate Concurrent Resolution 47 as follows:
- 2 1. Page 1, line 6, by striking the words and
- 3 figures "Thursday, June 4," and inserting in lieu
- 4 thereof the words "Saturday, June 6".

BILL HUTCHINS
CALVIN O. HULTMAN

REPORT OF THE CONFERENCE COMMITTEE

**Filed During The
Seventy-second General Assembly
1987 Extraordinary Session**

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 4520.1, Code 1987, is amended to read as follows:

4520.1 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 4520.2, Code 1987, is amended to read as follows:

4520.2 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 4520.3, Code 1987, is amended to read as follows:

4520.3 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 4520.4, Code 1987, is amended to read as follows:

4520.4 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 4520.5, Code 1987, is amended to read as follows:

4520.5 LIABILITY FOR THE TAX.

The distributed transferee of the property included in the generation skipping transfer shall be personally liable for the tax to the extent of the fair market 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 ~~2618~~ 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 4520.6, Code 1987, is amended to read as follows:

4520.6 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 distributed transferee and trustee of personal liability. Unless the lien has been perfected by recording, a transfer by the distributed 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 4520.10, Code 1987, is amended to read as follows:

4520.10 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 4520.11, Code 1987, is amended to read as follows:

4520.11 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 4520.8 within six months after the enactment of this chapter or within the time limit provided in section 4520.4 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 SENATE: ON THE PART OF THE HOUSE:

BILL HUTCHINS, Chair
GEORGE KINLEY
CHARLES BRUNER

MINNETTE DODERER, Chair
PHIL BRAMMER
DAVID OSTERBERG
HUGO SCHNEKLOTH

**SENATE RESOLUTION AND
CONCURRENT RESOLUTIONS**

**Adopted During The
Seventy-second General Assembly
1987 Extraordinary Session**

1 **SENATE RESOLUTION 15**

2 By: Committee on Rules and Administration

3 A Senate Resolution amending Rule 35 of the Senate to
4 provide for a standing committee on governmental
5 oversight.6 WHEREAS, there is a need to provide legislative
7 oversight of governmental actions to assure adherence
8 to legislative intent in the implementation of
9 statutory enactments; and10 WHEREAS, an appropriate vehicle and forum for the
11 investigation of policy implementation does not now
12 exist; NOW THEREFORE,13 BE IT RESOLVED BY THE SENATE, That Rule 35 of the
14 senate is amended to read as follows:

15 Rule 35

16 Standing Committees

17 The names of the standing committees of the senate
18 shall be:

19 Agriculture

20 Appropriations

21 Business and labor relations

22 Commerce

23 Education

24 Environment and energy utilities

25 Human Resources

26 Governmental Oversight

27 Judiciary

28 Local government

29 Natural resources

30 Rules and administration

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1 Small business and economic development

2 State government

3 Transportation

4 Ways and Means.

1 **SENATE CONCURRENT RESOLUTION 46**

2 BY: Committee on Rules and Administration

3 A Senate Concurrent Resolution to provide for the
4 business of the 1987 Extraordinary Session of the
5 Seventy-second General Assembly.6 BE IT RESOLVED BY THE SENATE, THE HOUSE CONCURRING,
7 That as provided by joint rule 3, the business of the
8 extraordinary session convening on June 4, 1987, shall
9 consist solely of consideration of legislation
10 relating to reduction of Iowa individual income tax

11 rates and such related general fund revenue-raising
12 measures necessary to balance the fiscal year 1988
13 budget, grants-in-aid programs administered by the
14 department of economic development, the department of
15 transportation, and the community colleges, and
16 measures of a nonsubstantive, conforming, or corrective
17 nature included in legislation cosponsored by the
18 majority and minority leaders of the house or senate.

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.

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 Senate Resolution 10 - S.J. 815, 954, 1124, 1133, 1134, 1142, 1143
 as amended adopted
 Senate Resolution 11, Senate rules governing lobbyists - S.J. 815, 954,
 1143, 1152, 1173, 1174 adopted
 Subcommittee assignments—181

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 Senate File 19 - Senator Corning—108
 Senate File 38 - Senator Dieleman—964
 Senate File 55 - Senator Dieleman—964
 Senate File 62 - Senator Dieleman—964
 Senate File 70 - Senator Dieleman—1482
 Senate File 76 - Senator Dieleman—964
 Senate File 90 - Senator Dieleman—964
 Senate File 105 - Senator Lind—429
 Senate File 105 - Senator Murphy—443
 Senate File 105 - Senator Hannon—443
 Senate File 105 - Senator Dieleman—453
 Senate File 105 - Senator Welsh—453
 Senate File 106 - Senator Lind—429
 Senate File 106 - Senator Murphy—443
 Senate File 106 - Senator Hannon—443
 Senate File 106 - Senator Dieleman—453
 Senate File 106 - Senator Welsh—453
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 Senate File 132 - Senator Dieleman—964
 Senate File 141 - Senator Welsh—453
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Senate File 155 - Senator Murphy—443
Senate File 155 - Senator Hannon—443
Senate File 155 - Senator Dieleman—453
Senate File 155 - Senator Welsh—453
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Senate File 264 - Senator Readinger—1441
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Senate File 341 - Senator Dieleman—964
Senate File 356 - Senator Vande Hoef—1095
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Senate Resolution 1 - Senator Boswell—86
Senate Resolution 1 as amended - Senator Corning—108
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En Bloc Confirmation Calendar - Senator Hannon—443
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House File 167 - Senator Dieleman—1425
House File 167, S-3526 to S-3485 - Senator Dieleman—1425
House File 380 - Senator Bruner—1482
House File 460 - Senator Dieleman—1425
House File 567 - Senator Vande Hoef—1543
House File 580, S-3671 to S-3556 - Senator Dieleman—1425
House File 626 - Senator Riordan—1894
House File 631 - Senator Vande Hoef—1543
House File 631 - Senator Riordan—1894
House File 631 - Senator Hannon—1894
House File 654 - Senator Dieleman—1425
House File 658 - Senator Bruner—1482

FARM CRISIS LEGAL ASSISTANCE ADVISORY BOARD—
Senators appointed to—106

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

FRAISE, EUGENE—Senator Thirty-first District
Bills introduced—171, 209, 213-214, 221, 263, 294, 320a, 363, 386, 479, 581,
715
Amendments filed—316, 334, 539, 644, 882, 921, 954, 983, 1176, 1221, 1269,
1325, 1333, 1379, 1441, 1525, 1532, 1555, 1625, 1643, 1646, 1679, 1772,
1887
Amendments offered—334, 340, 644, 863, 916, 1247, 1292, 1340, 1625, 1646,
1655
Amendments withdrawn—863, 1127, 1247, 1625
Appointed to COSG Utilities Regulation Committee—107
Committee appointments—30, 79, 107
Petitions presented—174
Presided at sessions of the Senate—1478
Resolutions offered—246, 1120, 1749
Standing committees and subcommittees appointed to—74, 75, 77
Subcommittee assignments—130, 131, 181, 236, 241, 242, 243, 244, 301, 314,
315, 343, 393, 394, 426, 427, 467, 468, 487, 488, 489, 528, 550, 553, 571,
637, 638, 639, 657, 707, 782, 880, 881, 927, 993, 1079, 1216, 1298
Subcommittee assignments, governor's appointments—197, 761, 768, 787

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Amendments filed—21

FUHRMAN, LINN—Senator Fifth District
Bills introduced—263, 398, 438, 456, 471, 523-524, 652
Amendments filed—539, 911, 929, 1055, 1081, 1096, 1124, 1201, 1221, 1299,
1370, 1427, 1461, 1522, 1525, 1569, 1658, 1785
Amendments offered—1370
Committee appointments—16, 79
Corrected subcommittee assignments—731
Petitions presented—512, 710
Standing committees and subcommittees appointed to—74, 75, 77
Subcommittee assignments—129, 130, 131, 168, 182, 301, 315, 379, 393, 394,
427, 428, 443, 468, 487, 489, 550, 552, 657, 709, 781, 783, 784, 927, 1054,
1122, 1139, 1215, 1216, 1298
Subcommittee assignments, governor's appointments—197, 200, 761, 768,
769, 801

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Appointed to Medical Assistance Advisory Committee—36

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(See also Rules and Administration and/or President of the United States, Congress, Federal Agencies and/or Study Committees in this General Index and/or Senate Concurrent Resolutions, Senate Resolutions, and House Concurrent Resolutions listed in Legislative Index Volume)

Resolutions relating to:

- Senate Concurrent Resolution 1, Journals, bills, etc., furnished county auditors, also Iowa's congressional delegation. S.J. 15, 15-16 adopted, S.J. 67 - H.J. 47, 56, 95 adopted.
- Senate Concurrent Resolution 2, Appointment of joint inaugural committee. S.J. 16 adopted, S.J. 67 - H.J. 47, 56, 95 adopted.
- Senate Concurrent Resolution 3, Joint rules, Senate and House. S.J. 30, 40, 49, 55, 50 adopted, S.J. 170, 179 as amended adopted - H.J. 93-94, 95, 96-110 as amended adopted; motion to reconsider, 112, 199, motion to reconsider, lost, 201, 259.
- Senate Concurrent Resolution 4, Board of regents, ten-year building program. (laser facilities). S.J. 43, 47, 66, 70, 71, 72 adopted, 414, 454, 539, 558-560 adopted, 681, 711 - H.J. 134, 138, 199, 390, 391, 401, 409, 413-419, 419-425 adopted, 425, 442, 534, 538, 615-616, 623-625 as amended, adopted, 625, S.J. 777-779. Vetoes 3-18-87.
- Senate Concurrent Resolution 5, Commemorate Martin Luther King Day. S.J. 56, 58, 60 adopted - H.J. 134, 138.
- Senate Concurrent Resolution 6, Compensation of chaplains, officers and employees. S.J. 72, 86, 101 adopted - H.J. 134, 138, 139, 144-145, 152-168 adopted.
- Senate Concurrent Resolution 7, "Save the Family Farm Act", S.J. 246, 266, 301.
- Senate Concurrent Resolution 9, Urge Congress to fully fund and support the State Employment Service Systems, continue WIN Program and enact workers Adjustment Assistance Program. S.J. 330, 336-337, 339 adopted, 408 - H.J. 379, 382, 405 adopted, 405.
- Senate Concurrent Resolution 12, Ten-year building program, bd. of regents, Molecular biology building and Laser laboratories facility. S.J. 457, 490, 528.
- Senate Concurrent Resolution 15, Biennial memorial session. S.J. 536, 538, 555, 566 adopted, 663 - H.J. 535, 538, 593 adopted, 605.
- Senate Concurrent Resolution 17, Double acres of woodland, in Iowa. S.J. 562, 623 adopted - H.J. 603, 610.
- Senate Concurrent Resolution 22, Relating to the expansion of the state mental health institute at Mount Pleasant. S.J. 999, 1007.
- Senate Concurrent Resolution 30, State universities and colleges establish occupational therapy programs. S.J. 1120, 1151, 1186, 1190, 1392 adopted, 1396, 1836 - H.J. 1574, 2252 adopted, 2253.
- Senate Concurrent Resolution 35, Ten-year building program, bd. of regents. S.J. 1456, 1458, 1487, 1493, 1494, 1495 adopted, 1670, 1693, 1694 as amended, adopted, 1773, 1777, 1779, 1806, 1811-1812, 1896, 1899 - H.J. 1630, 1658, 1731, 1836, 1839, 1840, 1844, 1846-1850, 1851, 1857 as amended, adopted, 1861, 2096, 2145, 2156, 2224, 2226, 2228-2230 adopted. Approved 6-9-87.

- Senate Concurrent Resolution 39, Amend joint rules. S.J. 1776, 1795.
- Senate Concurrent Resolution 40, Adjournment, Thursday, May 7, 1987. S.J. 1769, 1776, 1891, 1892 as amended, adopted - H.J. 2369-2370 adopted.
- Senate Concurrent Resolution 43, Bronze memorial to commemorate the bicentennial of the Constitution of the U.S. S.J. 1795, 1864, 1865 - H.J. 2306, 2372.
- Senate Resolution 1, Senate rules. S.J. 39, 42, 43, 47, 61, 62, 68-69, adopted as amended, 86, 108.
- Senate Resolution 2, Senate pay tribute to Lt. Governor Anderson for his service to the state of Iowa, General Assembly and citizens of this state. S.J. 57, 58, 61 adopted.
- Senate Resolution 3, Senate rules, governing lobbyists. S.J. 249, 260, 266, 269, 270 adopted.
- Senate Resolution 4, Senate code of ethics. S.J. 249, 260, 269 adopted.
- Senate Resolution 5, Gubernatorial appointments, require senate confirmation. S.J. 358, 359 adopted.
- Senate Resolution 6, Secretary of Senate purchase desk top air cleaners for Senators who smoke. S.J. 386, 437, 465.
- Senate Resolution 10, Senate code of ethics. S.J. 815, 954, 1124, 1133, 1134, 1142, 1143 as amended adopted.
- Senate Resolution 11, Senate rules governing lobbyists. S.J. 815, 954, 1143, 1152, 1173, 1174 adopted.
- Senate Resolution 14, Senate legislative expenses. S.J. 1769, 1776, 1811 adopted.
- House Concurrent Resolution 1, Joint convention, Monday, January 12, 1987, 1:30 p.m., canvass of votes, governor and lt. governor; Tuesday, January 13, 1987, 10:00 a.m.; Governor Branstad's state of the state message. H.J. 11 adopted, 12 - S.J. 24, 25 adopted - H.J. 47.
- House Concurrent Resolution 2, Joint convention, Tuesday, January 20, 1987, 10:00 a.m., Chief Justice of the Supreme Court W. Ward Reynoldson's message of the condition of the judicial department. H.J. 12 adopted - S.J. 24, 46, 49, 50 adopted - H.J. 60.
- House Concurrent Resolution 3, Joint convention, Thursday, January 22, 1987, 10:00 a.m.; Governor Branstad's budget message. H.J. 12 adopted - S.J. 24, 46, 49, 50 adopted - H.J. 60.
- House Concurrent Resolution 6, Joint session, Wednesday, April 22, 1987, 1:30 p.m.; Pioneer Lawmakers present program. H.J. 332, 447 adopted, 534 - S.J. 493, 506, 529, 538, 566 adopted, 1462.
- House Concurrent Resolution 30, Exempt bills sponsored by the appropriations committees of the House and Senate from subsection 3 of Joint Rule 20. H.J. 1301, 1356-1357 adopted, 1357 - S.J. 1316, 1317, 1344, 1345 adopted - H.J. 1462.

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Resolutions relating to:

- Senate Concurrent Resolution 46, business of 1987 Extraordinary Session. S.J. 3, 5, 6 adopted as amended, 7 - H.J. 3, 21, 22.

Senate Concurrent Resolution 47, adjournment sine die. S.J. 3, 11, 32, 33 adopted, 34 - H.J. 50 adopted, 50-51.

Senate Resolution 15, amend Rule 35. S.J. 31, 32 adopted.

GENTLEMAN, JULIA B.—Senator Forty-first District

Bills introduced—263, 338, 386, 398, 456, 542, 545, 565, 652, 700, 716

Amendments filed—50, 66, 449, 454, 460, 482, 631, 645, 833, 872, 911, 929, 930, 935, 954, 1008, 1075, 1081, 1083, 1084, 1087, 1091, 1096, 1144, 1176, 1269, 1299, 1319, 1342, 1347, 1427, 1470, 1489, 1490, 1491, 1494, 1525, 1526, 1561, 1567, 1569, 1654, 1658, 1680, 1703, 1704, 1740, 1808, 1887

Amendments offered—50, 449, 457, 460, 577, 631, 645, 698, 938, 1015, 1075, 1083, 1084, 1087, 1091, 1203, 1263, 1342, 1388, 1394, 1420, 1455, 1489, 1491, 1494, 1525, 1561, 1567, 1658, 1688, 1887

Amendments withdrawn—893, 1015, 1076, 1263

Committee appointments—79, 99

Presided at sessions of the Senate—1142

Resolutions offered—457, 1135

Standing committees and subcommittees appointed to—75, 76, 77

Subcommittee assignments—105, 129, 130, 131, 167, 241, 242, 243, 278, 292, 301, 302, 327, 342, 343, 395, 426, 427, 466, 487, 488, 489, 510, 511, 512, 551, 552, 570, 592, 593, 639, 657, 658, 708, 709, 731, 762, 763, 782, 783, 784, 820, 900, 927, 934, 963, 1053, 1054, 1055, 1079, 1080, 1156, 1215

Subcommittee assignments, governor's appointments—197, 199, 201, 761, 768, 784, 785, 786, 787, 801, 802

GETTINGS, DONALD E.—Senator Thirty-third District

Bills introduced—171, 196, 209, 213-214, 263, 318, 338, 381, 415, 430, 455, 479, 542, 599, 643, 715

Amendments filed—65, 266, 385, 627, 641, 921, 928, 954, 1111, 1333, 1408, 1427, 1442, 1489, 1667, 1703, 1760, 1772, 1798

Amendments offered—675, 1111, 1489, 1628, 1703

Amendments withdrawn—675, 1111

Appointed to Committee on Mileage—14

Appointed to COSG Business Development Committee—107

Called up appointee on Individual Confirmation Calendar—750

Committee appointments—14

Petitions presented—426

Reports—38-39

Resolutions offered—246, 485, 1120

Standing committees and subcommittees appointed to—74, 75, 76, 77

Subcommittee assignments—181, 208, 223, 261, 314, 315, 343, 396, 427, 443, 444, 465, 467, 487, 528, 550, 618, 657, 687, 707, 708, 763, 783, 784, 880, 980, 1023, 1024, 1052, 1053, 1079, 1122, 1190, 1346, 1404, 1579, 1782

Subcommittee assignments, governor's appointments—200, 762

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Amendments filed—13

GOODWIN, NORMAN J.—Senator Nineteenth District

Bills introduced—171, 263, 318, 398, 430, 456, 471, 472, 484, 493, 504, 514,
545, 556, 580, 652

Amendments filed—65, 539, 911, 1144, 1347, 1426

Committee appointments—8, 79

Petitions presented—594, 980, 1108, 1406

Resolutions offered—457, 1749

Standing committees and subcommittees appointed—74, 75, 76, 77

Subcommittee assignments—168, 206, 207, 208, 241, 242, 314, 315, 394, 396,
466, 467, 468, 552, 553, 570, 619, 637, 638, 639, 687, 763, 783, 881, 994,
1053, 1079, 1080, 1139, 1298

Subcommittee assignments, governor's appointments—197, 762, 768, 801

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Appointed to Commission on Elder Affairs—37

GOVERNOR BRANSTAD, TERRY E.—

Addressed joint convention—31-36

Bills signed by—413, 508, 520-521, 757-758, 1049, 1405, 1425-1426, 1460,
1467, 1541-1542, 1600, 1621, 1666, 1700-1701, 1712, 1759-1760, 1784,
1904-1906

Budget Message—142-146

Canvass of votes—26-27

Condition of the State Message—31-36

Committees to notify and/or report—8, 11, 30, 91, 1899, 1900

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Veto messages—506-508, 777-779, 1816-1818, 1922-1924

Resolution relating to Budget Message, HCR 3—H.J. 12 adopted - S.J. 24,
46, 49, 50 adopted - H.J. 60.

Resolution relating to Condition of the State Message, HCR 1—H.J. 12
adopted - S.J. 24, 46, 49, 50 adopted - H.J. 60.

Closing message—1901-1902

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Bills signed by—37

Communications from—1-3, 9-10

Proclamation re Extraordinary Session—2-3

GRONSTAL, MICHAEL E.—Senator Fiftieth District, Assistant Majority Leader

Bills introduced—210, 263, 267, 295, 338, 455, 479, 522, 629, 665, 699

Amendments filed—337, 418, 429, 641, 644, 645, 921, 954, 965, 1025, 1037,
1124, 1144, 1176, 1269, 1341, 1367, 1470, 1521, 1522, 1546, 1555, 1565,
1575, 1654, 1658, 1660, 1667, 1678, 1679, 1740, 1760, 1771, 1798

Amendments offered—418, 503, 645, 943, 974, 1047, 1193, 1302, 1341, 1428,
1522, 1560, 1575, 1771, 1798, 1849, 1850

Amendments withdrawn—644, 1522

Appointed to Boundary Commission—106
 Committee appointments—17, 79, 109
 Petitions presented—174
 Presided at sessions of the Senate—220, 1649
 Reports—88-89
 Resolutions offered—246
 Standing committees and subcommittees appointed to—74, 75, 76, 396, 397
 Subcommittee assignments—46, 129, 131, 167, 206, 219, 242, 243, 261, 302,
 327, 342, 365, 379, 395, 396, 427, 465, 466, 467, 510, 511, 528, 551, 592,
 593, 619, 637, 657, 658, 707, 708, 709, 732, 762, 763, 782, 880, 881, 934,
 980, 1052, 1053, 1054, 1079, 1139, 1151, 1190, 1346, 1404, 1469, 1530,
 1544, 1545, 1564, 1622, 1750, 1782
 Subcommittee assignments, governor's appointments—198, 201, 202, 737,
 761, 785, 786, 787, 802

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Amendments filed—13
 Amendments offered—13
 Appointed to Energy Fund Disbursement Council—37
 Appointed to Medical Assistance Advisory Committee—36
 Presided at sessions—12

HALL, HURLEY W.—Senator Twenty-fourth District

Bills introduced—56, 171, 262, 263, 304, 317, 318, 339, 363, 455, 456, 479,
 523, 542, 665
 Amendments filed—539, 772, 983, 1017, 1081, 1096, 1124, 1141, 1191, 1201,
 1269, 1299, 1318, 1366, 1379, 1483, 1518, 1519, 1521, 1522, 1527, 1576,
 1613, 1724, 1772, 1785
 Amendments offered—862, 1276, 1397, 1436, 1519, 1521, 1527, 1613, 1724
 Amendments withdrawn—1519, 1523
 Appointed to Interstate Cooperation Commission—245
 Called up appointees on Individual Confirmation Calendar—1310
 Committee appointments—8, 80, 245
 Presided at sessions of the Senate—43
 Reports—12
 Standing committees and subcommittees appointed to—74, 75, 76
 Subcommittee assignments—181, 206, 241, 243, 314, 342, 365, 393, 394, 396,
 427, 466, 467, 468, 551, 552, 553, 569, 570, 618, 637, 638, 687, 783, 820,
 880, 993, 994, 1053, 1079, 1080, 1156, 1298, 1712
 Subcommittee assignments, governor's appointments—197, 762, 787, 801

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Amendments filed—21

HANNON, BEVERLY A.—Senator Twenty-second District

Bills introduced—67, 263, 329, 363, 415, 455, 479, 522, 541, 614, 668, 715,
 749

- Amendments filed—62, 66, 576, 578, 583, 627, 641, 833, 911, 949, 1008, 1066, 1269, 1299, 1302, 1319, 1333, 1370, 1371, 1390, 1402, 1432, 1441, 1470, 1493, 1555, 1569, 1570, 1575, 1586, 1593, 1654, 1658, 1660, 1668, 1678, 1679, 1680, 1681, 1684, 1740
- Amendments offered—578, 876, 877, 949, 1119, 1203, 1206, 1281, 1370, 1371, 1390, 1402, 1432, 1493, 1538, 1560, 1569, 1570, 1586, 1658, 1660, 1679, 1680, 1681, 1740, 1857
- Amendments withdrawn—576, 1432, 1680
- Appointed to Block Grant Advisory Committee, Social Services—346
- Appointed to Commission on Children, Youth and Families—176
- Appointed to Interstate Cooperation Commission—245
- Called up appointees on Individual Confirmation Calendar—543, 1312
- Committee appointments—8, 80, 176, 245, 346
- Petitions presented—292, 711, 841, 1406, 1545
- Presided at sessions of the Senate—1453
- Resolutions offered—56, 246, 1120, 1749
- Standing committees and subcommittees appointed to—74, 75, 76
- Subcommittee assignments—54, 105, 121, 132, 167, 168, 182, 206, 207, 241, 244, 327, 342, 365, 394, 395, 452, 465, 466, 467, 468, 469, 510, 511, 550, 570, 637, 638, 657, 731, 762, 763, 783, 881, 900, 963, 994, 1023, 1053, 1139, 1156, 1190, 1191, 1641, 1782
- Subcommittee assignments, governor's appointments—198, 200, 746, 760, 761, 768, 769

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- Senators appointed to—107

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- Cavanaugh, Patrick D., Director of Department of Management—245, 282 corrected
- Ellis, Mary L., Director of Department of Public Health—276
- Groves, Linda Ann, Commission on Deaf—244
- Jackson, William H., Director of Department of Cultural Affairs—258, 282 corrected
- Norman, Nancy, Commissioner of Department of Human Services—244
- Olberg, F. Forbes, Iowa Economic Development Board—244
- Pomerantz, Marvin, Board of Regents—934
- Stanek, Edward J., Commissioner of the Lottery—235
- Thoms, Allan T., Director of Department of Economic Development—235
- Tynes, Karen L., Executive Director of Department of Elder Affairs—258
- Wilson, Larry J., Director of Department of Natural Resources—258

HESTER, JACK W.—Senator Forty-ninth District

- Bills introduced—111, 171, 209, 318, 398, 455, 456, 471
- Amendments filed—65, 354, 539, 833, 911, 1144, 1319, 1341, 1348, 1366, 1427, 1471, 1521, 1522, 1525, 1532, 1555, 1569, 1772, 1785
- Amendments offered—1521, 1522
- Amendments withdrawn—1522
- Appointed to COSG Agriculture Committee—107

Appointed to Interstate Cooperation Commission—245
 Called up appointees on Individual Confirmation Calendar—1310
 Committee appointments—80, 107
 Reports—91
 Standing committees and subcommittees appointed to—74, 75, 76, 91
 Subcommittee assignments—130, 131, 167, 168, 182, 206, 207, 241, 242, 261,
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 1530, 1622, 1750
 Subcommittee assignments, governor's appointments—197, 761, 768, 769,
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HOLDEN, EDGAR H.—Senator Twentieth District, Assistant Minority Leader
 Bills introduced—49, 133, 164, 188, 209, 263, 308, 318, 338, 398, 415, 416,
 430, 439, 456, 472, 498, 652, 799
 Amendments filed—42, 65, 132, 177, 316, 576, 577, 583, 627, 671, 720, 724,
 833, 842, 872, 902, 911, 921, 928, 996, 1008, 1044, 1055, 1056, 1058,
 1066, 1069, 1081, 1116, 1141, 1192, 1306, 1318, 1319, 1333, 1337, 1342,
 1347, 1365, 1369, 1370, 1379, 1418, 1427, 1471, 1490, 1533, 1555, 1566,
 1570, 1580, 1598, 1601, 1643, 1658, 1684, 1773, 1784, 1785
 Amendments offered—61, 140, 189, 458, 576, 577, 1029, 1044, 1058, 1070,
 1116, 1306, 1321, 1337, 1361, 1365, 1369, 1370, 1450, 1455, 1464, 1465,
 1516, 1553, 1587, 1598, 1629, 1689, 1773
 Amendments withdrawn—459, 578, 1043, 1070, 1103, 1115, 1321, 1371, 1560
 Appointed to Health Data Commission—107
 Appointed to Legislative Fiscal Committee—222
 Committee appointments—16, 80, 107, 222
 Corrected subcommittee assignments—315, 1216
 Petitions presented—23, 292, 347, 594, 1232, 1407, 1677
 Presided at sessions of the Senate—1178
 Resolutions offered—1120
 Standing committees and subcommittees appointed to—74, 76, 77
 Subcommittee assignments—40, 54, 129, 131, 167, 175, 222, 223, 302, 314,
 365, 443, 550, 592, 594, 619, 638, 657, 658, 707, 708, 732, 762, 820, 934,
 963, 993, 994, 1122, 1139, 1191, 1331, 1469, 1554, 1666
 Subcommittee assignments, governor's appointments—198, 200, 202, 746,
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Appointed to Health Data Commission—36

HOLT, LEE—Senator Sixth District
 Bills introduced—25, 171, 172, 195, 209, 247, 263, 279, 318, 398, 430, 455,
 456, 471, 484, 652, 664
 Amendments filed—369, 447, 747, 872, 911, 1008, 1081, 1124, 1144, 1166,
 1299, 1318, 1426, 1525, 1555, 1643
 Amendments offered—404, 405, 447, 1628
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Appointed to Legislative Council Committees, Service—222
 Appointed to Memorial Committee—229
 Committee appointments—80, 112, 176, 222, 229
 Corrected subcommittee assignments—182
 Petitions presented—426
 Presided at sessions of the Senate—1069
 Resolutions offered—457, 1731
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 Standing committees and subcommittees appointed to—74, 75, 76, 77
 Subcommittee assignments—129, 130, 131, 168, 182, 206, 219, 236, 243, 261,
 301, 302, 328, 343, 378, 394, 426, 427, 428, 466, 467, 487, 488, 511, 551,
 553, 592, 593, 594, 658, 709, 762, 763, 781, 782, 784, 880, 881, 927, 934,
 1053, 1054, 1122, 1156, 1191, 1216, 1346
 Subcommittee assignments, governor's appointments—197, 746, 761, 768,
 769

HORN, WALLY E.—Senator Twenty-fifth District, Assistant Majority Leader
 Bills introduced—171, 213-214, 230, 263, 338, 451, 456, 479, 556, 586, 642
 Amendments filed—385, 539, 575, 578, 583, 584, 747, 882, 921, 929, 965,
 1319, 1333, 1348, 1373, 1427, 1442, 1489, 1499, 1525, 1545, 1556, 1646,
 1667, 1678, 1679, 1693, 1721, 1730, 1740
 Amendments offered—405, 417, 1012, 1340, 1342, 1369, 1371, 1373, 1507,
 1571, 1646, 1678, 1721, 1730, 1738
 Amendments withdrawn—1739
 Committee appointments—80
 Presided at sessions of the Senate—283
 Reports—91
 Resolutions offered—599, 621, 1603
 Standing committees and subcommittees appointed to—74, 75, 76, 77, 91
 Subcommittee assignments—40, 46, 54, 106, 129, 130, 131, 182, 206, 207,
 241, 242, 243, 278, 301, 302, 314, 315, 327, 342, 343, 360, 365, 378, 394,
 395, 428, 443, 444, 452, 466, 468, 488, 510, 511, 550, 551, 552, 571, 593,
 618, 619, 637, 638, 657, 707, 708, 709, 763, 782, 784, 820, 880, 900, 994,
 1053, 1054, 1080, 1109, 1122, 1139, 1190
 Subcommittee assignments, governor's appointments—197, 198, 200, 201,
 746, 760, 768, 785, 786, 801, 802

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

Amendments filed—21

HOUSE AMENDMENTS FILED—

Senate File 17, S-4030—1760
 Senate File 19, S-3019—245
 Senate File 55, S-4008—1715
 Senate File 70, S-3601—1333
 Senate File 101, S-3943—1653
 Senate File 106, S-3643—1366
 Senate File 138, S-3602—1333
 Senate File 139, S-3730—1470

Senate File 148, S-3599—1333
Senate File 162, S-4083—1808
Senate File 187, S-4099—1894
Senate File 195, S-3603—1333
Senate File 214, S-3644—1366
Senate File 216, S-3742—1483
Senate File 219, S-3718—1441
Senate File 222, S-3645—1366
Senate File 264, S-3546—1318
Senate File 266, S-3547—1318
Senate File 274, S-3920—1624
Senate File 276, S-3752—1483
Senate File 282, S-3652—1366
Senate File 290, S-3646—1366
Senate File 298, S-3255—882
Senate File 311, S-3721—1442
Senate File 319, S-3545—1318
Senate File 333, S-3811—1533
Senate File 340, S-4092—1833
Senate File 342, S-3942—1653
Senate File 359, S-3854—1565
Senate File 373, S-3680—1379
Senate File 374, S-3653—1366
Senate File 396, S-4093—1833
Senate File 399, S-3647—1366
Senate File 424, S-3600—1333
Senate File 455, S-3962—1677
Senate File 458, S-3767—1499
Senate File 461, S-3751—1483
Senate File 469, S-3757—1499
Senate File 481, S-3681—1379
Senate File 493, S-3651—1366
Senate File 501, S-4095—1894
Senate File 507, S-4087—1832
Senate File 509, S-4094—1833
Senate File 510, S-3963—1677
Senate File 511, S-4005—1715
Senate File 513, S-4031—1760
Senate File 515, S-4066—1785
Senate File 516, S-4100—1894
Senate File 517, S-4034—1760
Senate File 518, S-4062—1785
Senate Concurrent Resolution 3, S-3016—177
Senate Concurrent Resolution 4, S-3062—429
Senate Concurrent Resolution 11, S-3686—1408
Senate Concurrent Resolution 35, S-3964—1677
House File 130, S-3896—1592
House File 164, S-4097—1894
House File 167, S-3897—1592
House File 316, S-4060—1785

House File 334, S-3918—1623
 House File 371, S-3750—1483
 House File 411, S-4006—1715
 House File 469, S-4009—1715
 House File 499, S-3944—1653
 House File 567, S-4007—1715
 House File 580, S-3924—1642
 House File 600, S-4035—1760
 House File 640, S-3923—1642
 House File 675, S-4109—1895

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Senate File 523, S-4122—19

HULTMAN, CALVIN O.—Senator Forty-seventh District, Minority Leader

Addressed the Senate—4-5

Bills introduced—246-247, 284, 358, 456, 478, 479, 541, 664, 715, 962, 998-999, 1512

Amendments filed—454, 555, 576, 911, 928, 954, 983, 1047, 1124, 1141, 1144, 1145, 1194, 1201, 1299, 1318, 1490, 1525, 1545, 1580, 1661, 1691, 1760, 1891

Amendments offered—558, 1047, 1144, 1145, 1194, 1204, 1206, 1586, 1661, 1691

Appointments made to standing committees—74-77

Appointed to Iowa Legislative Council, Statutory—176

Appointed to Legislative Council Committees, Administration—222

Appointed to Legislative Council Committees, Capitol Space—222

Appointed to Legislative Council Committees, Studies—222

Appointed to Senate Ethics Committee—77

Called up appointees on Individual Confirmation Calendar—936

Committee appointments—80, 176, 222

Petitions presented—1123

Presented Lieutenant Governor Anderson with an enrolled copy of Senate Resolution 2, honoring Lt. Governor—2

Presided at sessions of the Senate—1210

Received unanimous consent Paul Moran, chief of the Job Insurance Bureau and Ralph Hoksbergen, Actuary of Job Service, be present in Senate chamber during debate of Senate File 507—1690

Standing committees and subcommittees appointed to—74, 75, 76, 74-77, 396, 397

Subcommittee assignments—46, 208, 314, 315, 327, 378, 444, 529, 550, 657, 763, 1052, 1579

Subcommittee assignments, governor's appointments—200, 737, 760

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Amendments filed—32

HUMAN RESOURCES, COMMITTEE ON—

- Appointed and appointments to—75
- Appointees, investigation of—184, 265, 735, 753, 926
- Bills introduced—263, 407, 479, 750, 766, 868
- Amendments filed—747, 772, 807, 833, 983, 1166, 1200, 1643, 1693
- Investigating committee reports—259, 319, 320, 832, 979, 1055
- Resolutions offered—1168
- Standing committees and subcommittees appointed to—75
- Subcommittee assignments—105, 121, 132, 182, 241, 242, 243, 244, 278, 292, 327, 342, 365, 394, 395, 466, 467, 468, 469, 510, 511, 550, 570, 638, 657, 731, 762, 763, 782, 881, 900, 901, 963, 1023, 1053, 1156, 1191, 1641
- Subcommittee assignments, governor's appointments—198-200, 761, 787, 925, 963
- Subcommittee reassignments, governor's appointments—235

HUSAK, EMIL J.—Senator Thirty-eighth District, Assistant Majority Leader

- Bills introduced—171, 224, 283, 304, 374, 479, 643, 1168, 1540
- Amendments filed—66, 266, 539, 627, 882, 904, 921, 1144, 1292, 1304, 1408, 1427, 1442, 1461, 1546, 1714, 1784, 1870
- Amendments offered—268, 630, 632, 904, 940, 1292, 1304, 1607, 1613
- Amendments withdrawn—904
- Appointed to Iowa Legislative Council—176
- Appointed to Legislative Council Committees, Capitol Space—222
- Appointed to Legislative Council Committees, Service—222
- Appointed to Legislative Council Committees, Studies—222
- Committee appointments—17, 81, 176, 222
- Petitions presented—174, 292, 594, 1406, 1545
- Presided at sessions of the Senate—139, 574, 765, 913, 1117, 1202, 1210, 1594, 1768, 1834, 1872
- Reports—88-89
- Resolutions offered—246, 1802
- Rulings—576, 577, 1772
- Standing committees and subcommittees appointed to—74, 75, 76, 77
- Subcommittee assignments—54, 130, 131, 167, 168, 207, 236, 393, 395, 452, 465, 468, 528, 551, 552, 592, 593, 618, 639, 657, 731, 762, 782, 783, 784, 880, 993, 1024, 1138, 1298, 1346, 1424
- Subcommittee assignments, governor's appointments—200, 202, 746, 769, 801

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- Amendments filed—21, 22
- Amendments offered—21, 22
- Appointed to Commission on Elder Affairs—36

HUTCHINS, C.W. (Bill)—Senator Forty-eighth District, Majority Leader

- Addressed the Senate—2-4
- Bills introduced—284, 478, 479, 962, 998-999, 1512
- Amendments filed—539, 555, 983, 1144, 1490, 1654, 1693, 1745, 1773, 1808, 1891

Amendments offered—566, 1490, 1745, 1814, 1891
 Announced appointments—14, 16, 106-107, 128, 129, 176, 222, 245, 346, 1893-1894
 Announcement, changes in Appropriations subcommittee membership and co-chair assignments—320
 Appointed John W. Dwyer as temporary Secretary of the Senate—5
 Appointed to Economic Development Board—106
 Appointed to Iowa Legislative Council, Statutory—176
 Appointed to Legislative Council Committees, Capitol Space—222
 Appointed to Legislative Council Committees, Studies—222
 Appointments made to Senate Ethics Committee—77
 Appointments made to standing committees—74-77
 Called up appointees on En Bloc Confirmation Calendar—473, 1168-1173, 1334-1335
 Committee appointments—77, 81, 106, 176, 222
 Nominated Senator George Kinley for President pro tempore—12
 Petitions presented—23, 106, 174, 347, 1232, 1406
 Presented Lieutenant Governor Anderson with an enrolled copy of Senate Resolution 2—61
 Received unanimous consent that S-3238C be eligible for reconsideration—894
 Reports—9-11, 12-13, 14
 Standing committees and subcommittees appointed to—74-77
 Subcommittee assignments—46, 529

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Amendments filed—14, 15, 18, 21, 22, 26, 32
 Amendments offered—14
 Called up conference committee report—24
 Committee appointment—24

INAUGURATION—

Benediction offered by Reverend Patricia Adams Ryan—98
 Committee appointed—91
 Governor-elect Terry E. Branstad and Lieutenant Governor-elect Jo Ann Zimmerman inaugurated—92-93
 Inaugural address by Governor Terry E. Branstad—93-98
 Inaugural committee—92
 Invocation delivered by Reverend Daniel Kucera—92
 Oath of office administered by Chief Justice W. W. Reynoldson—92-93
 Resolution relating to arrangement of, SCR 1 - S.J. 16 adopted, 67 - H.J. 47, 56, 95 adopted.

INDIVIDUAL CONFIRMATION CALENDAR, Senate Rule 60—

(See also En Bloc Confirmation Calendar)
 Appointees listed called up—515, 516, 534, 535, 543, 557, 566, 717, 750-751, 836, 936, 985, 1309, 1310, 1311, 1312, 1313
 Confirmation—515-516, 534-535, 535, 543, 557, 750-751, 836-837, 937, 985-986, 1309, 1310-1311, 1311-1312, 1312, 1313

Deferred—516, 566

Failed to be confirmed—516-517, 525, 717, 1313-1314

Placement on by Senators:

Donahue, Thomas E. by Senator Hutchins—320

Fair, Roger by Senator Welsh—1024

Jackson, William H. by Senator Gentleman—410

Morrell, Richard L. by Senator Priebe—291

Smalley, Douglas by Senator Hannon—990

Young, Rick by Senator Hannon—990

Placement on by Standing Committees:

Binnie, Barbara by Judiciary—413

Ellis, Mary L. by Human Resources—265

Fincham, Owen D. by Agriculture—277

Freeman, Richard G. by Business and Labor—277

Olberg, F. Forbes by Small Business and Economic Development—
326

Thoms, Allan T. by Small Business and Economic Development—
326

Tynes, Karen L. by Human Resources—265

Vermeer, Elmer by Human Resources—1055

Wilson, Larry J. by Natural Resources—265

Reports recommending appointments be confirmed—265, 277, 326, 375, 1055

Reports, no recommendation, appointments—265, 277, 320, 326

Reports, without recommendation, appointments—413, 1151

INTERIM COMMITTEES—

(See Legislative Council and/or Study Committees)

INTERSTATE COOPERATION COMMISSION—

Senators appointed to—245

INTRODUCTIONS—

(See Addressed the Senate, Lieutenant Governor Zimmerman, Jo Ann
and/or Presentations)

INVESTIGATING COMMITTEES—Governor's Appointments—

Committees to—197-202, 235, 736-737, 747, 760-762, 768-769, 784-787, 801-
802, 963

Reports—259-260, 264-265, 277-278, 291, 307, 316, 319-320, 326, 367-368,
375, 397, 803, 832, 870-871, 889-890, 899-900, 910, 925, 926-927, 934,
964, 979, 995, 1021-1022, 1036, 1055, 1063, 1121, 1139

Reports called up—419-421, 473-474, 515-516, 534, 535, 543, 557, 566, 717,
750-751, 836, 936, 985, 1168-1173, 1309, 1310, 1311, 1312, 1313, 1314-
1315, 1334

IOWA BOUNDARY COMMISSION—

Senators appointed to—106

- JENSEN, JOHN W.**—Senator Eleventh District, Assistant Minority Leader
 Bills introduced—28, 60, 171, 196, 263, 318, 398, 430, 456, 471, 472, 485,
 523-524, 599, 608
 Amendments filed—65, 627, 911, 921, 1144, 1333, 1341, 1343, 1347, 1348,
 1366, 1408, 1427, 1442, 1471, 1490, 1525, 1555, 1556, 1565, 1581, 1684,
 1708, 1772, 1807, 1808, 1859, 1869
 Amendments offered—630, 678, 1297, 1361, 1490, 1558, 1568, 1662, 1708,
 1859
 Amendments withdrawn—1362, 1885
 Appointed to Committee on Mileage—14
 Committee appointments—14, 16, 81
 Petitions presented—174, 1108
 Reports—38-39
 Standing committees and subcommittees appointed to—74, 75, 76
 Subcommittee assignments—131, 167, 168, 206, 223, 236, 242, 261, 302, 314,
 343, 365, 379, 395, 396, 427, 465, 467, 488, 528, 550, 551, 552, 553, 619,
 639, 657, 687, 708, 709, 782, 880, 980, 994, 1023, 1052, 1053, 1079, 1139,
 1156, 1190, 1346, 1404, 1424, 1782
 Subcommittee assignments, governor's appointments—197, 202, 737, 762,
 787

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

Committee appointment—24

JOINT CONVENTIONS—

- Budget Message of Governor Terry E. Branstad—142-146
 Canvass of votes for the offices of Governor and Lt. Governor—26-27
 Condition of the State Message of Governor Terry E. Branstad—31-36
 Condition of the Judicial Department Message of Chief Justice W. W.
 Reynoldson—112-119
 Pioneer Lawmakers program—1462-1463
 Resolution relating to:
 House Concurrent Resolution 1, Condition of the State Message - H.J.
 11 adopted, 12 - S.J. 24, 25 adopted - H.J. 47.
 House Concurrent Resolution 2, Judicial Department Message - H.J.
 12 adopted - S.J. 24, 46, 49, 50 adopted - H.J. 60.
 House Concurrent Resolution 3, Governor's Budget Message - H.J.
 12 adopted - S.J. 24, 46, 49, 50 adopted - H.J. 60.
 House Concurrent Resolution 6, Pioneer Lawmakers - H.J. 332, 447
 adopted, 534 - S.J. 493, 506, 529, 538, 566 adopted, 1462.

JOINT RULES—

(See also Rules)

- Senate Concurrent Resolution 3, joint rules - S.J. 30, 40, 49, 50 adopted,
 55 - S.J. 170, 179 as amended adopted - H.J. 93-94, 95, 96-110 as amended
 adopted; motion to reconsider, 112, 199, motion to reconsider lost, 201,
 259
 Senate Concurrent Resolution 39, amend joint rules - S.J. 1776, 1795

JUDICIARY, COMMITTEE ON—

- Appointed and appointments to—75
- Appointees, investigation of—185, 264, 307, 413, 735, 754, 926-927
- Bills introduced—187, 246, 304-305, 305, 493, 494, 514, 517, 556, 604, 647, 664, 715, 766, 808-809, 809, 810
- Amendments filed—563, 650, 772, 807, 935, 1066, 1067, 1166, 1221, 1222, 1269, 1441, 1894
- Corrected subcommittee assignments—731
- Investigating committee reports—307, 413
- Resolutions offered—1048, 1062, 1267
- Subcommittee assignments—129, 130, 131, 181, 182, 241, 242, 243, 301, 302, 342, 343, 426, 427, 428, 487, 488, 489, 511, 512, 551, 552, 553, 593, 594, 657, 658, 707, 708, 709, 782, 783, 784, 820, 927, 934, 1053, 1054, 1055, 1079, 1080, 1156, 1215, 1216
- Subcommittee assignments, governor's appointments—197, 761, 768

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- Amendments filed—18
- Reports of committee—18, 25

KINLEY, GEORGE R.—Senator Fortieth District

- Addressed the Senate—12
- Advised amendment not divisible—1087
- Bills introduced—363, 479, 542, 608, 722
- Amendments filed—350, 872, 921, 1055, 1068, 1153, 1332, 1348, 1426, 1489, 1490, 1588, 1867
- Amendments offered—350, 1071, 1368, 1489, 1490, 1588, 1736, 1867
- Appointed to Legislative Council Committee, Computer Outreach—222
- Appointed to Legislative Fiscal Committee, Computer Outreach—222
- Committee appointments—81, 176, 222
- Corrected subcommittee assignments—315
- Elected President pro tempore—12
- Oath of office—12
- Petitions presented—347, 512, 711, 1406, 1407
- Presided at sessions of the Senate—37, 50, 68, 70, 71, 99, 213, 214, 339, 381, 455, 458, 460, 565, 575, 611, 695, 723, 749, 844, 940, 949, 955, 966, 1011, 1071, 1073, 1076, 1082, 1085, 1146, 1154, 1167, 1177, 1180, 1193, 1202, 1258, 1270, 1292, 1305, 1342, 1400, 1508, 1575, 1678, 1680, 1681, 1682, 1709, 1736, 1766, 1789, 1820
- Resolutions offered—1749
- Rulings—940, 977, 1086, 1088, 1179, 1204, 1343, 1401
- Standing committees and subcommittees appointed to—74, 75
- Subcommittee assignments—65, 175, 222, 243, 301, 302, 315, 365, 393, 394, 466, 529, 550, 551, 552, 639, 687, 707, 708, 709, 782, 880, 881, 1024, 1079, 1138, 1139
- Subcommittee assignments, governor's appointments—198, 737, 787
- Welcomed Lt. Governor Zimmerman and presented her with the gavel—

Welcomed the Honorable Bill Reichardt, former member of the Senate—
219

Welcomed the Pioneer Lawmakers—1462

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Amendments filed—13, 21

Amendments offered—13, 21

Committee appointment—24

Presided at sessions—29

Received unanimous consent that Richard Jacobs from Iowa Department
of Revenue and Finance be allowed in Senate Chamber during
discussion of Senate File 523—13

LEGISLATIVE COUNCIL—

(See also Study Committees)

Senators appointed to—176, 222

LEGISLATIVE EMPLOYEES—

(See Officers and Employees)

LEGISLATIVE FISCAL COMMITTEE—

Senators appointed to—222

LIEUTENANT GOVERNOR ANDERSON, ROBERT T., President of the
Senate—

Addressed the Senate, opening remarks—1-2

Announced committee and sub-committee appointments—5

Assignment of bills—42, 54, 85

Committees appointed by in joint convention—30

Presented Lieutenant Governor Jo Ann Zimmerman with gavel—92

Presented Senator George R. Kinley, President pro-tempore to Senate—12

Presented with enrolled copy of Senate Resolution 2, in his honor—61

Presided at joint convention—26-27, 30, 88, 92

Presided at sessions of the Senate—1, 5, 11, 24, 29, 30, 49, 50, 60, 88

LIEUTENANT GOVERNOR ZIMMERMAN, JO ANN, President of the Senate—
Inauguration—92

Addressed the Senate—100-101

Advisories—Take point of order under advisement, would rule at a later
time, SF 479, S-3753—1598

Announced appointment of Karen Nelson, session secretary—101

Announced appointments of Julie Stone and Bret Toresdahl, administrative
assistants—101

Announced appointments and reappointments—101, 112, 141

Appointment of pages—14

Assignment of bills—108, 124-125, 135, 168, 177, 194, 212, 231, 248, 265-
266, 281, 293, 298, 310, 336, 360, 371, 375, 410-411, 436-437, 441, 462,
485, 489-490, 496, 506, 537, 546, 572-573, 594-595, 625, 639, 661-662,
689, 713, 747, 759, 779, 871, 910, 934, 953, 982, 1007-1008, 1036, 1063-
1064, 1095, 1123, 1151, 1175, 1190, 1196, 1268, 1317, 1346, 1430, 1493,
1520, 1596, 1659, 1721-1722, 1765, 1795, 1825, 1851

Bills signed by—360, 444-445, 489, 711, 994, 1404, 1469, 1544, 1641, 1651, 1676, 1714, 1805, 1899, 1904-1906

Chair cast an “nay” vote to break tie:

Senate File 323, S-3238C—875

Communications received—506-508, 777-779, 1816-1818, 1901-1902, 1907-1922, 1922-1924

Presentations:

Presented Governor Terry E. Branstad, Budget Message—142

Presented Governor Terry E. Branstad, inauguration—93

Presented Chief Justice W. W. Reynoldson, Condition of the Judicial Department Message—112

Presented the Honorable George R. Kinley, President pro tempore of the Senate, who welcomed the Pioneer Lawmakers on behalf of the Senate—1462

Presented the Honorable John Connors, Speaker pro tempore of the House of Representatives, who welcomed the Pioneer Lawmakers on behalf of the House—1463

Presented the Honorable Eugene Hill, former member of the Senate from Jasper County, who responded to the welcome of the Pioneer Lawmakers—1463

Presented the Honorable Edward A. Wearin, Red Oak, Iowa, member of the Iowa Senate from 1961 to 1964, who addressed joint convention of the Pioneer Lawmakers—1463

Presented Senate Pages with Certificates of Excellence and a group picture from the Senate—1888

Presented winners of essay contest of the Iowa Commission on the Status of Women to “Write Women Back Into History”, First Place: Amy Kujac; Second Place: J. C. Dann; Third Place: Koren Lea Schemmel; Honorable Mention: Linda Sinclair, Kathryn Miller, Jenny Urbain, Sarah Stanton and Jenny Synhorst—670

Presided at joint conventions—92, 111-112, 141, 1462

Presided at sessions of the Senate—110, 111, 119, 123, 126, 133, 134, 139, 140, 156, 170, 171, 178, 187, 195, 209, 220, 224, 230, 246, 262, 267, 279, 284, 294, 304, 305, 308, 317, 320, 329, 330, 338, 349, 352, 357, 384, 386, 388, 398, 399, 403, 414, 430, 438, 446, 484, 493, 514, 515, 522, 524, 532, 541, 556, 564, 585, 589, 598, 611, 621, 628, 631, 642, 651, 653, 664, 672, 715, 740, 773, 797, 833, 835, 843, 849, 868, 873, 884, 891, 903, 909, 912, 920, 930, 936, 984, 985, 986, 997-998, 1010, 1026, 1098, 1104, 1110, 1117, 1125, 1128, 1142, 1146, 1223, 1258, 1300, 1307, 1308, 1320, 1329, 1334, 1336, 1349, 1368, 1374, 1380, 1409, 1421, 1428, 1440, 1443, 1455, 1462, 1463, 1475, 1478, 1484, 1486, 1501, 1516, 1524, 1547, 1550, 1557, 1567, 1576, 1582, 1584, 1594, 1603, 1604, 1625, 1639, 1640, 1644, 1654, 1669, 1678, 1696, 1702, 1709, 1716, 1739, 1740, 1741, 1749, 1752, 1758, 1761, 1772, 1786, 1790, 1792, 1809, 1819, 1820, 1837, 1861, 1872, 1886, 1891, 1892

Reassignment of bills—111

Rulings—406, 418, 447, 503, 576, 577, 848, 878, 895, 920, 938, 1027, 1106, 1111, 1126, 1131, 1143, 1146, 1261, 1264, 1339, 1341, 1360, 1362-1363, 1370, 1428, 1431, 1434, 1518, 1521, 1522, 1527, 1536, 1568, 1586, 1587, 1588, 1609, 1611, 1614, 1647, 1660, 1661, 1696, 1739, 1763, 1774, 1798, 1869, 1870, 1884, 1885, 1891

Welcomed:

- The Honorable Robert J. Burns, former member of the Senate—1024
- The Honorable Lucas J. DeKoster, former member of the Senate—248
- The Honorable Merlin D. Hulse, former member of the Senate—1191
- The Honorable Arthur L. Gratias, former member of the Senate—1366
- Caroline Ponting from Caboolture, Australia exchange student attending school in Fort Madison—482
- Christian Baschab, West Germany and Kathryn Sia, Manilla, Phillipines, attending Corwith-Wesley-Lu Verne High School; Claudia Rueckert, West Germany, attending Burt High School; Gloria Molina, Columbia, South America, attending Lakota High School; and George Vlachos, Athens, Greece, attending Central High School Fenton—650
- Curt Lindstrom, Morien Nielsen, Stig Stask, Steen Hintze, Michelle Skov, Irene Hjort, Tom Ahlberg and Solvejg Henn, representatives of a danish youth peace campaign, accompanied by Robert Perry, Ed Fallon and Marty Hock—1332
- Don Wright, Lister Ingham, Jr., Mervyn Willias and Trevor Sullivan, cattle breeders from Australia, accompanied by Tom Zimmerman—1592
- Marquette High School Class A Boys' State tournament basketball team and Coach Mike Koelker of West Point, Iowa—739
- Mr. Don Castleberry, National Park Service, Omaha, Nebraska regional office and Mr. Mac Berg, National Park Service, West Branch, Iowa—1318
- Nazik Jawad from Baghdad, Iraq, representing the Agriculture and Water Research Center Division of the Scientific Research Council, accompanied by Dr. Carmichael—362
- Twenty-nine members of committees on Agriculture and Economics from Baden-Wuerttemberg, Germany including president of the Parliament and Mr. Link, Agriculture chairman—1460
- Item veto messages received—1907-1922
- Veto messages received—506-508, 777-779, 1816-1818, 1922-1924
- Closing message from Governor Terry E. Branstad—1901-1902
- Final adjournment 1987 Regular Session of the Seventy-second General Assembly, SCR 40—S.J. 1769, 1776, 1891, 1892 as amended adopted - H.J. 2369-2370 adopted

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

Called to order 1987 Extraordinary Session of the Seventy-second General Assembly—1

Presided at sessions—8, 12, 15, 19, 20, 21, 23, 28, 29, 33

Rulings—14-15, 21, 22, 29

Welcomed:

- Sakae Sugimoto from Japan and Juan Carlos Soldo from Argentina, accompanied by Dr. R. Shields, Mayor of Nashua, Iowa—11

LIND, JIM—Senator Thirteenth District

- Bills introduced—171, 249, 250, 263, 267, 305, 318, 363, 388, 398, 430, 456, 542, 545, 652, 715
- Amendments filed—62, 353, 445, 627, 641, 644, 662, 713, 921, 954, 996, 1055, 1152, 1201, 1319, 1339, 1379, 1408, 1427, 1430, 1431, 1490, 1492, 1525, 1561, 1576, 1643, 1668, 1678, 1679, 1760, 1798, 1808
- Amendments offered—475, 695, 1014, 1282, 1307, 1339, 1398, 1430, 1492, 1561, 1576, 1678
- Amendments withdrawn—630, 1128, 1576
- Committee appointments—81
- Corrected subcommittee assignments—315, 1216
- Resolutions offered—457
- Standing committees and subcommittees appointed to—74, 75, 77
- Subcommittee assignments—40, 54, 129, 132, 242, 302, 327, 328, 365, 394, 452, 528, 550, 570, 638, 709, 731, 782, 820, 881, 901, 993, 994, 1024, 1138, 1139, 1190, 1782
- Subcommittee assignments, governor's appointments—198, 199, 737, 746, 760, 761

LLOYD-JONES, JEAN—Senator Twenty-third District

- Bills introduced—195, 196, 209, 295, 318, 338, 455, 479, 643, 699
- Amendments filed—65, 66, 454, 606, 641, 842, 911, 928, 929, 1111, 1319, 1426, 1442, 1470, 1561, 1646, 1654, 1660, 1663, 1667, 1679, 1703, 1704, 1740
- Amendments offered—457, 460, 1111, 1278, 1454, 1539, 1547, 1654, 1663, 1679, 1703, 1704
- Amendments withdrawn—460
- Called up appointees on Individual Confirmation Calendar—1313-1314
- Committee appointments—81
- Presided at sessions of the Senate—471, 1076
- Resolutions offered—386, 599, 621, 922, 1732, 1749
- Standing committees and subcommittees appointed to—74, 75, 76, 77
- Subcommittee assignments—40, 54, 129, 168, 206, 208, 242, 243, 327, 342, 379, 452, 466, 467, 487, 510, 511, 529, 551, 570, 593, 594, 618, 619, 638, 639, 687, 731, 762, 763, 880, 881, 927, 994, 1053, 1054, 1080, 1138, 1191, 1215, 1424, 1782
- Subcommittee assignments, governor's appointments—201, 746, 760, 762, 785, 786, 787, 801, 802

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- Appointed and appointments to—75
- Appointees, investigating of—185, 754
- Bills introduced—472, 473, 664, 681, 773, 798, 799, 814
- Amendments filed—1166, 1222
- Investigating committee reports—307, 934, 1063
- Reassigned subcommittees—465
- Subcommittee assignments—65, 130, 131, 181, 241, 242, 243, 314, 315, 393, 394, 466, 467, 550, 551, 552, 553, 638, 639, 687, 880, 881, 1053, 1079, 1156
- Subcommittee assignments, governor's appointments—197, 787, 806

MAJORITY FLOOR LEADER, C.W. (Bill) Hutchins—Senator Forty-eighth District
 (See Hutchins, C.W. (Bill)—Senator Forty-eighth District, Majority Leader

MANAGEMENT, DEPARTMENT OF—

Claims approved—19-20 (See House Journal Pages 209-233)
 Claims disapproved—(See House Journal Pages 202-208, 234, 387-388, 666, 1594-1595)
 Claims filed—(See House Journal Pages 202-208, 209-233, 234, 387-388, 666, 1594-1595)

MANN, Jr., TOM—Senator Forty-third District

Bills introduced—25, 26, 27, 28, 164, 349, 415, 479, 504, 542, 581, 699, 799
 Amendments filed—69, 413, 641, 714, 833, 882, 911, 921, 954, 1008, 1025, 1056, 1087, 1092, 1096, 1115, 1124, 1141, 1142, 1176, 1222, 1264, 1299, 1318, 1408, 1427, 1430, 1441, 1483, 1489, 1522, 1525, 1526, 1555, 1566, 1575, 1587, 1623, 1646, 1658, 1660, 1661, 1668, 1679, 1701, 1740, 1784, 1885, 1887
 Amendments offered—69, 503, 504, 695, 845, 864, 1075, 1086, 1087, 1090, 1133, 1142, 1143, 1204, 1264, 1286, 1395, 1397, 1429, 1448, 1518, 1525, 1558, 1570, 1608, 1646, 1696, 1724, 1763, 1848, 1885
 Amendments withdrawn—1086, 1092, 1115, 1522, 1525
 Committee appointments—81, 112
 Corrected subcommittee assignments—182, 731
 Petitions presented—426
 Resolutions offered—56, 1019, 1776
 Standing committees and subcommittees appointed to—74, 75, 76, 77
 Subcommittee assignments—129, 130, 131, 167, 168, 181, 182, 208, 241, 242, 243, 301, 302, 342, 343, 426, 427, 428, 444, 466, 467, 487, 488, 510, 511, 512, 551, 552, 553, 592, 593, 594, 619, 657, 658, 708, 709, 762, 782, 783, 784, 820, 880, 881, 927, 934, 963, 993, 994, 1023, 1024, 1053, 1054, 1055, 1079, 1080, 1122, 1139, 1156, 1346, 1545, 1579, 1622, 1712
 Subcommittee assignments, governor's appointments—200, 202, 761, 768, 769, 772

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 Committee appointments—229
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 Joint Memorial Service—1471-1474
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 Supplemental reports—841-842, 991, 1007

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From Governor Terry E. Branstad, closing—1901-1902

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Committee appointed—14

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MILLER, ALVIN V.—Senator Tenth District

Bills introduced—187, 263, 318, 363, 374, 479, 716, 766

Amendments filed—66, 454, 539, 863, 882, 890, 1347, 1366, 1427, 1461, 1556, 1668, 1760, 1772

Amendments offered—960

Amendments withdrawn—1295, 1446

Appointed to COSG Agriculture Committee—107

Committee appointments—16, 81, 107

Petitions presented—174, 347

Reassigned subcommittees—465

Resolutions offered—246, 767, 1135, 1749

Standing committees and subcommittees appointed to—74, 75, 77, 396, 397

Subcommittee assignments—65, 130, 131, 206, 242, 243, 301, 327, 393, 394, 466, 468, 553, 638, 639, 762, 763, 781, 783, 881, 927, 993, 1024, 1079, 1156, 1215

Subcommittee assignments, governor's appointments—197, 737, 761, 768, 769, 787

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MILLER, CHARLES P.—Senator Thirtieth District—

Bills introduced—221, 263, 267-268, 363, 386, 479, 665

Amendments filed—1222, 1366, 1426, 1442, 1668

Appointed to COSG Committee—108

Committee appointments—82, 108

Resolutions offered—246, 999, 1120, 1749

Standing committees and subcommittees appointed to—75, 76

Subcommittee assignments—181, 241, 242, 314, 315, 327, 342, 393, 427, 467,
551, 553, 570, 639, 708, 900, 1079

Subcommittee assignments, governor's appointments—199, 201, 761, 785,
786, 787, 801, 802

MINORITY FLOOR LEADER, Calvin O. Hultman—Senator Forty-seventh
District

(See Hultman, Calvin O.—Senator Forty-seventh District, Minority
Leader)

MOTION OUT OF ORDER—

Confirmation of Patrick D. Cavanaugh—1329

Confirmation of Roger Fair—1328

Confirmation of Larry J. Wilson—987

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MOTION TO OVERRIDE GOVERNOR'S VETO—

Filed:

Senate File 219—1818

Lost:

Senate File 219—1818-1819

MOTIONS TO RECONSIDER AND RULINGS—

Motions to reconsider—

Filed:

Senate Joint Resolution 4—235

Senate Joint Resolution 5—235

Senate File 19—270

Senate File 28—235

Senate File 56—879

Senate File 70—1477

Senate File 104, S-3310—981

Senate File 133—361

Senate File 133, S-3044—371

Senate File 133, S-3028—371

Senate File 133, S-3032—383

Senate File 148—1665

Senate File 149, S-3321—971

Senate File 154(3)—928

Senate File 162—453
Senate File 162, S-3047—411
Senate File 162, S-3048 to S-3024F—411
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Senate File 461, S-3912 to S-3751(2)—1601
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Senate File 479—1008
Senate File 484, S-3390B—1085
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Senate File 504—1826
Senate File 511, S-3865A, S-3865B—1572
Senate File 511, S-3875—1576
Senate File 511, S-3841—1577
Senate File 515(2)—1683
Senate File 517—1782
Senate File 517, Senate concurred in S-4034—1782
Senate File 521—1806
Senate File 521, S-4047—1773
Senate File 521, S-4061—1782
Senate File 521, S-4054—1797
Senate File 521, S-4101(2)—1869
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 Confirmation of Mary Ellis—1049
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 Confirmation of Nancy Norman—720
 Confirmation of Allan T. Thoms—572
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 House File 460—1407
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 House File 631, S-3698 as amended—1527
 House File 633(3)—1641
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 House File 650(3)—1750
 House File 650, S-3778—1510
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 House File 600, concurred in S-4035 to H-3904—1793
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 Confirmation of Karen L. Tynes—600-601
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 Senate File 424, S-3240—1045
 Senate File 424, S-3181—1045
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 House File 499, concurred in S-3944 to H-3878—1726
 House File 500—1830
 House File 633(2)—1843
 House File 650, S-3779 to S-3510—1739

Withdrawn:

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Confirmation of Karen L. Tynes—589

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Motions to reconsider—

Filed:

Senate File 523, S-4117—15

Withdrawn:

Senate File 523, S-4117—15

MURPHY, LARRY—Senator Fourteenth District

Bills introduced—209, 224, 263, 320a, 329, 363, 387, 439, 479, 498, 522, 545,
 598, 608, 699, 700, 715, 723

Amendments filed—337, 385, 413, 448, 454, 620, 691, 747, 833, 877, 878,
 882, 886, 895, 921, 928, 954, 996, 1016, 1066, 1222, 1318, 1332, 1333,
 1339, 1340, 1344, 1348, 1427, 1442, 1499, 1507, 1509, 1518, 1580, 1667,
 1701, 1704, 1740, 1785

Amendments offered—693, 847, 877, 886, 895, 1016, 1041, 1227, 1336, 1339,
 1344, 1362, 1365, 1369, 1373, 1507, 1509, 1518, 1523, 1697, 1704

Amendments withdrawn—341, 448, 1128, 1362, 1510, 1521, 1523

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Called up appointees on Individual Confirmation Calendar—1313

Committee appointments—5, 82, 106

Petitions presented—711

Presided at sessions of the Senate—810, 1778

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Resolutions offered—246, 1732, 1749

Standing committees and subcommittees appointed to—74, 75, 76, 77, 396,
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Subcommittee assignments—106, 129, 130, 131, 132, 167, 219, 261, 278, 327,
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 592, 593, 618, 619, 638, 657, 731, 781, 782, 784, 880, 994, 1023, 1055,
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 737, 760, 761, 769, 787

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- Appointees, investigation of—185, 265, 754
- Bills introduced—134, 146-147, 279, 304, 560, 580, 665, 740
- Amendments filed—303, 1166, 1221, 1222, 1499
- Investigating committee reports—979
- Resolutions offered—560
- Subcommittee assignments—167, 168, 206, 207, 208, 465, 466, 467, 468, 569, 570, 571, 618, 619, 657, 731, 820, 993, 994, 1138, 1139, 1712
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- For permanent officers and employees of the Senate—9-11
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NYSTROM, JOHN N.—Senator Forty-fourth District, Assistant Minority Leader

- Bills introduced—171, 262, 318, 329, 339, 374, 398, 430, 439, 456, 542, 586, 599, 642
- Amendments filed—169, 353, 867, 882, 911, 996, 1037, 1044, 1074, 1426, 1461, 1483, 1546, 1606, 1646, 1693
- Amendments offered—353, 1074, 1089, 1106, 1606
- Amendments withdrawn—1074
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- Appointed to NCSL Pensions Subcommittee—107
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- Resolutions offered—1795
- Standing committees and subcommittees appointed to—74, 76, 77
- Subcommittee assignments—46, 121, 207, 208, 242, 243, 278, 302, 315, 342, 365, 379, 394, 395, 427, 466, 468, 510, 511, 552, 570, 571, 593, 618, 638, 707, 708, 709, 763, 820, 880, 881, 1053, 1054, 1109, 1139, 1190
- Subcommittee assignments, governor's appointments—198, 201, 762, 785, 786, 801, 802

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- By newly elected Senators—8, 29
- By Secretary of the Senate—5

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- Temporary officers appointed and took oath of office—9-11
- Permanent officers appointed and took oath of office—9-11
- Sergeant-at-Arms, Alfred J. Klocke, took oath of office—11
- Secretaries appointed and took oath of office—12-13
- Pages appointed and took oath of office—14
- Senate employees—classification, grades and steps—10-11
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PALMER, WILLIAM D.—Senator Thirty-ninth District

Bills introduced—304, 363, 479, 542, 652, 728
 Amendments filed—921, 1089, 1096, 1141, 1319, 1426, 1461, 1545, 1581, 1643,
 1667, 1677, 1679, 1684
 Amendments offered—1086, 1089, 1257, 1535, 1679
 Amendments withdrawn—1848
 Committee appointments—82
 Corrected subcommittee assignments—315
 Petitions presented—292, 512, 711, 1555
 Standing committees and subcommittees appointed to—74, 76, 77
 Subcommittee assignments—130, 131, 219, 222, 223, 314, 342, 365, 378, 443,
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PETERSON, JOHN A.—Senator Thirty-fourth District

Bills introduced—263, 318, 363, 479, 542, 652
 Amendments filed—66, 348, 350, 539, 577, 739, 882, 904, 1333, 1643, 1772
 Amendments offered—350, 577, 1452
 Amendments withdrawn—904
 Called up appointees on Individual Confirmation Calendar—515
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 Standing committees and subcommittees appointed to—74, 75, 77
 Subcommittee assignments—206, 207, 208, 379, 395, 466, 467, 468, 619, 637,
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 529, 538, 566 adopted, 1462

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 Senate File 461, S-3379A - Senator Priebe—1058
 Senate File 467, refer to Appropriations - Senator Tieden—944
 Senate File 476, refer to Ways and Means - Senator Hultman—1001
 Senate File 479, S-3753 - Senator Mann—1598
 Senate File 482, S-3391 - Senator Mann—1083
 Senate File 484, S-3403 - Senator Hultman—1087
 Senate File 501, S-3872 - Senator Gronstal—1587
 Senate File 501, S-3887 - Senator Gentleman—1587
 Senate File 501, S-3820 - Senator Carr—1588
 Senate File 501, S-3901 - Senator Carr—1588
 Senate File 504, S-3768 - Senator Hultman—1492
 Senate File 510, under Joint Rule 20, not eligible for debate - Senator
 Holden—1549
 Senate File 511, S-3863 - Senator Husak—1560
 Senate File 511, S-3890 - Senator Hultman—1575
 Senate File 518, S-4000 - Senator Mann—1704
 Senate File 518, S-4001 - Senator Drake—1704
 Senate File 521, S-4079 - Senator Husak—1798
 House File 164, S-3455 as amended - Senator Peterson—1736
 House File 167, S-3526 to S-3485 - Senator Doyle—1400
 House File 244, S-3520 - Senator Gentleman—1536
 House File 258, S-3512 - Senator Gentleman—1261
 House File 310, refer to Appropriations - Senator Hultman—1402
 House File 377, S-3507 - Senator Carr—1697
 House File 395, S-3683 - Senator Gentleman—1397
 House File 468, improperly on Senate Calendar under Joint Rule 20
 - Senator Holden—1749
 House File 469, S-3685 - Senator Hultman—1558
 House File 499, S-3586 to S-3493B - Senator Hultman—1339
 House File 499, S-3525 - Senator Corning—1370
 House File 500, S-3534 - Senator Carr—1264
 House File 518, S-3921 - Senator Alvin Miller—1614
 House File 567, S-3816 - Senator Bruner—1525
 House File 590, S-3745 - Senator Mann—1516

House File 600, S-3488 as amended - Senator Jensen—1428
House File 614, S-3527 - Senator Welsh—1255
House File 617, S-3570 - Senator Hutchins—1322
House File 631, refer to Appropriations - Senator Welsh—1520
House File 671, S-3932 to S-3925C - Senator Drake—1647
House File 671, S-3925E - Senator Hutchins—1647
House File 671, S-3954 - Senator Carr—1661
House File 671, S-3958 - Senator Peterson—1661

Ruled in order:

Senate File 56, S-3057—503
Senate File 133, S-3032—383
Senate File 219, S-3758—1495
Senate File 298, S-3107—577
Senate File 323, S-3250—878
Senate File 373, S-3161—977
Senate File 384, S-3285—920
Senate File 384, S-3301—930
Senate File 461, S-3379A—1058
Senate File 484, S-3403—1088
Senate File 501, S-3872, S-3887—1587
Senate File 501, S-3820, S-3901—1588
Senate File 504, S-3768—1492
Senate File 511, S-3890—1575
House File 164, S-3455 as amended—1736
House File 244, S-3520—1536
House File 499, S-3525—1370
House File 500, S-3534—1264
House File 567, S-3816—1526
House File 590, S-3745—1516
House File 600, S-3488 as amended—1428
House File 617, S-3570—1322
House File 671, S-3958—1661

Ruled out of order:

Senate File 139, S-3815—1689
Senate File 216, S-3070—449
Senate File 373, S-3205—977
Senate File 384, S-3300—938
Senate File 482, S-3391—1083
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Senate File 521, S-4079—1798
House File 258, S-3512—1261
House File 377, S-3507—1697
House File 395, S-3683—1397
House File 469, S-3685—1558
House File 499, S-3586—1339
House File 518, S-3921—1614
House File 614, S-3527—1255
House File 671, S-3932, S-3925E—1647
House File 671, S-3954—1661

Ruled well taken:

Senate File 467, referred to Appropriations—944
 House File 631—1520
 House File 631, referred to Appropriations—1524

Ruled not well taken:

Senate File 162, not in proper form under Senate Rule 40—448
 Senate File 476, refer to Ways and Means—1001
 Senate File 510, under Joint Rule 20, not eligible for debate—1549
 House File 167, S-3526 to S-3485 out of order—1400
 House File 310, refer to Appropriations—1403
 House File 468, referred to Ways and Means to be returned to Senate
 Calendar by 3:00 p.m. Thursday, May 7, 1987—1749

Withdrawn:

Senate File 479, S-3753—1692

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Senate File 523, S-4133 - Senator Taylor—21
 House File 686, S-4121 - Senator Hultman—28
 House File 686, not eligible for debate under SCR 46 - Senator Mann—
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Ruled in order:

Senate File 523, S-4133—21

Ruled out of order:

House File 686, S-4121—29

Ruled well taken:

Senate File 523, S-4133—21

PRESENTATIONS—

(See also Addressed the Senate, and/or Lieutenant Governor Zimmerman,
 Jo Ann, President of the Senate)

President pro tempore Kinley welcomed the Honorable Bill Reichardt,
 former member of the Senate—219

Senator Coleman presented Dr. June Gabler, Superintendent of Fort Dodge
 Schools, first Iowan and first woman to serve as national President
 of the American Association of School Administrators—999

Senator Dieleman presented Patti De Nooy, Queen of the Fifty-second Annual
 Pella Tulip Time Festival, who in turn introduced members of her
 court: Julie Bogaards, Paula Jo Malin, Lesli Dawn Quade and Jill Ann
 Van Zee—1559

Senator Holt presented Ms. Karlon Glau Legislative Chairperson of the Iowa
 Federation of Women's Clubs, representing over seventeen thousand
 Iowa women which support the Iowa Talented and Gifted Program
 for children—1667

Senator Lloyd-Jones presented Victor M. Cervera Pacheco, Governor of
 Yucatan, Mexico; Mr. Herbe Rodriguez Abraham, Mayor of the City
 of Merida; Mr. Adolfo Peniche Perez, director of Economic Development
 and other guests. Governor Pacheco stated they were on a goodwill
 tour of Iowa as Iowa's sister state—1179

Senator Nystrom presented Karen Christensen of Ogden, 1987 Iowa Junior
 Miss—178

Senator Palmer presented Cadray Nelson, Michelle Griffith, Johnanna Day and Erik Ackelson from Goodrell Transitional School, Des Moines, Iowa, who won state competition in Problem Solving in Cedar Falls, Iowa—1642

PRESIDENT OF THE SENATE - Lieutenant Governor Jo Ann Zimmerman—
(See Lieutenant Governor Zimmerman, Jo Ann, President of the Senate)

PRESIDENT OF THE UNITED STATES, CONGRESS, AND/OR FEDERAL AGENCIES—

Resolutions relating to:

Senate Concurrent Resolution 8, federal conservation reserve program. S.J. 260, 262, 332 adopted - H.J. 386, 390

Senate Concurrent Resolution 9, urge congress to fully fund and support the State Employment Service Systems, continue WIN Program and enact workers Adjustment Assistance Program. S.J. 330, 336-337, 339 adopted, 408 - H.J. 379, 382, 405 adopted, 405

Senate Concurrent Resolution 11, petition Federal Communications Commission to increase wattage of KWDM. S.J. 457, 490, 550, 718, 1130-1131 adopted, 1380, 1408, 1451 as amended adopted - H.J. 1205, 1207, 1242, 1454 as amended adopted, 1639

Senate Concurrent Resolution 16, urge congress to enact the Mississippi River National Heritage Corridor Act of 1987. S.J. 562, 622, 623 adopted - H.J. 603, 610

Senate Concurrent Resolution 20, urge postmaster general, issue special commemorative stamp to honor Harry Lloyd Hopkins. S.J. 922, 926, 961 adopted, 1475 - H.J. 936, 955, 1571 adopted

Senate Concurrent Resolution 25, delegation of the General Assembly visit Senator Grassley in an effort to gain his support for overriding Presidential veto. S.J. 1033, 1119 withdrawn

Senate Concurrent Resolution 32, urge congress to amend the Interstate Commerce Act, allow states to collect sales or use taxes from outstate sellers. S.J. 1136, 1140, 1387 adopted, 1396, 1836 - H.J. 1545, 1574, 2252-2253 adopted, ***** 2253

Senate Concurrent Resolution 43, bronze memorial to commemorate the bicentennial of the Constitution of the United States. S.J. 1795, 1864, 1865 adopted - H.J. 2306, 2372

House Concurrent Resolution 5, congress of the United States reauthorize the Federal-Aid Highway Act at the earliest possible time. H.J. 298, 411 adopted, 412 - S.J. 414, 441, 530-587 adopted - H.J. 585

House Concurrent Resolution 17, urge congress to enact legislation for the establishment of the National Western Historic Trails Center in Council Bluffs, Iowa. H.J. 632, 1453-1454 adopted - S.J. 1380, 1430, 1712, 1713, 1718 adopted - H.J. 2030

PRESIDENT PRO TEMPORE OF THE SENATE—Senator George R. Kinley
(See Kinley, George R., Senator Fortieth District)

PRESS, MEMBERS OF—

Assignment of desks in press gallery—8-9

PRIEBE, BERL E.—Senator Eighth District

Bills introduced—25, 27, 72, 73, 103, 104, 171, 187, 188, 210, 213, 224, 238, 247, 262, 263, 267, 294, 295, 363, 456; 479, 505, 522, 586, 699

Amendments filed—47, 65, 169, 348, 413, 482, 539, 807, 863, 882, 904, 921, 1037, 1096, 1112, 1124, 1166, 1176, 1192, 1255, 1333, 1366, 1427, 1441, 1490, 1519, 1521, 1522, 1523, 1532, 1545, 1555, 1575, 1660, 1668, 1714, 1772, 1785

Amendments offered—475, 844, 904, 1112, 1179, 1181, 1518, 1523, 1559, 1575, 1662, 1877

Amendments withdrawn—904, 1876, 1877

Appointed to Administrative Rules Review Committee—1893-1894

Called up appointees of Individual Confirmation Calendar—516, 525, 987

Committee appointments—16, 82, 1893-1894

Petitions presented—594, 1545

Presented Mr. Mike Grimes, businessman from Cork, Ireland, first Grand Marshall of the St. Patrick's Day Parade in Emmetsburg, Iowa, twenty-six years ago, also taught for ten years at Iowa State University—722

Presided at sessions of the Senate—67, 721, 947, 1073, 1736

Resolutions offered—246, 431, 1749

Standing committees and subcommittees appointed to—74, 76

Subcommittee assignments—168, 206, 207, 222, 242, 301, 302, 365, 395, 466, 469, 550, 551, 569, 571, 618, 619, 708, 709, 710, 782, 784, 993, 1138, 1139, 1298, 1712

Subcommittee assignments, governor's appointments—198, 200, 801

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

Amendments filed—13, 21, 22

PRINTING DIVISION OF GENERAL SERVICES—

Journals, bills and binders be mailed to all county auditors, SCR 1—S.J. 15, 15-16 adopted, 67 - H.J. 47, 56, 95 adopted

Journals, bills and binders be mailed to Iowa's U.S. Senators and Congressmen, SCR 1—S.J. 15, 15-16 adopted, 67 - H.J. 47, 56, 95 adopted

PROCLAMATION—

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

Convening Seventy-second General Assembly, Extraordinary Session June 4, 1987—1-3

PROOF OF PUBLICATION—

Senate Joint Resolution 1—20-21

Senate Joint Resolution 2002—20-21

READINGER, DAVID M.—Senator Forty-second District

- Bills introduced—188, 318, 456, 542, 652
- Amendments filed—66, 644, 842, 983, 1089, 1347, 1426, 1430, 1525, 1546, 1562, 1660, 1667, 1740, 1798
- Amendments offered—1089, 1430, 1562, 1740
- Appointed to Administrative Rules Review Committee—1893-1894
- Appointed to Iowa Legislative Council—176
- Appointed to Legislative Council Committees, Capitol Space—222
- Appointed to Legislative Council Committees, Computer Outreach—222
- Appointed to Legislative Council Committees, Studies—222
- Committee appointments—82, 176, 222, 1893-1894
- Petitions presented—512, 711
- Resolutions offered—1135, 1732
- Standing committees and subcommittees appointed to—74, 75, 76, 77
- Subcommittee assignments—121, 130, 131, 132, 236, 243, 244, 379, 467, 570, 592, 657, 658, 784, 881, 900, 1053, 1079, 1156, 1346, 1530, 1545
- Subcommittee assignments, governor's appointments—199, 200, 202, 761, 787, 963
- Subcommittee reassignments, governor's appointments—235

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

- Amendments filed—21

REAPPOINTMENTS—

(See Appointments - Reappointments, Senate)

RENSINK, WILMER—Senator Third District

- Bills introduced—263, 279, 318, 363, 398, 430, 456, 471, 484, 493, 523, 545, 608, 652, 692
- Amendments filed—66, 354, 539, 911, 964, 1152, 1333, 1366, 1426, 1495, 1546, 1555, 1568, 1569, 1571, 1667, 1784, 1785, 1808
- Amendments offered—1285, 1495, 1568, 1571
- Committee appointments—82, 141
- Petitions presented—174
- Presided at sessions of the Senate—1017
- Resolutions offered—457
- Standing committees and subcommittees appointed to—74, 75, 77
- Subcommittee assignments—54, 168, 206, 207, 242, 244, 278, 452, 466, 467, 468, 550, 570, 571, 619, 637, 639, 900, 993, 994, 1190, 1712
- Subcommittee assignments, governor's appointments—200, 746, 760, 768, 769, 801

REPORTS—

(See Communications and/or individual headings)

REQUEST FOR UNANIMOUS CONSENT—

- Senator Husak asked unanimous consent to take Senate File 522, objection raised by Senator Doyle that it cannot be taken up because it violates Senate Rule 37, par. 3. Request withdrawn—1862

RESOLUTIONS—

(See also Legislative Index Volume)

Approved—1904

Assigned to committee—42, 108, 266, 437, 441, 490, 506, 625, 953, 1007,
1151, 1175, 1317, 1346, 1430, 1520, 1741, 1765, 1776, 1795, 1825, 1851Introduction, Senate Concurrent Resolutions—15, 16, 30, 43, 56, 72, 246,
262, 431, 457, 485, 560, 565, 581, 767, 922, 999, 1019, 1033, 1048, 1062,
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Placed on Appropriations Calendar—43, 1456, 1776

Placed on calendar—43, 57, 72, 249, 262, 330, 358, 536, 560, 565, 581, 815,
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Placed on Ways and Means Calendar—1136

Referred from Appropriations Calendar to Rules and Administration—1789

Referred from Regular Calendar to Rules and Administration—56, 1011,
1267, 1271

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Withdrawn—1119

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Introduced—3, 31

Placed on calendar—3, 31

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RIFE, JACK—Senator Twenty-ninth District

Bills introduced—171, 267, 305, 338, 363, 398, 456, 472, 504, 542, 728

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1715, 1760, 1808, 1867Amendments offered—355, 1110, 1111, 1343, 1364, 1371, 1520, 1551, 1574,
1585, 1586, 1679

Amendments withdrawn—1585, 1586

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Committee appointments—14, 83

Petitions presented—980

Presided at sessions of the Senate—1679

Reports—38-39

Standing committees and subcommittees appointed to—74, 75, 76, 396, 397

Subcommittee assignments—46, 222, 242, 243, 261, 278, 301, 302, 315, 360,
365, 394, 395, 427, 466, 551, 637, 707, 708, 709, 710, 762, 763, 782, 783,
820, 927, 1023, 1024, 1053, 1054, 1055, 1109, 1121, 1139, 1215, 1216,
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Amendments filed—5, 13, 21
Committee appointment—24

RIORDAN, JAMES R.—Senator Forty-fifth District

Bills introduced—56, 209, 263, 318, 329, 363, 374, 387, 455, 479, 522, 532,
541, 598, 665, 668, 700, 715
Amendments filed—66, 132, 362, 539, 623, 720, 882, 890, 921, 940, 1008,
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Amendments offered—70, 139, 623, 895, 940, 1040, 1104, 1118, 1180, 1302,
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adopted as amended, 86, 108

Senate Resolution 3, senate rules, governing lobbyists. S.J. 249, 260,
266, 269, 270 adopted

Senate Resolution 11, senate rules governing lobbyists. S.J. 815, 954,
1143, 1152, 1173, 1174 adopted

Rules invoked—

Rule 12 (form and withdrawal of motions, amendments, signatures):
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Rule 13 (bills returned to calendar):
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House File 468—1783-1784

Rule 21 (engrossment of bills, Secretary's report on enrolling):
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Senate File 68—360
Senate File 70—1621
Senate File 162—1924-1925
Senate File 216—1666
Senate File 298—1378

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 Senate File 359—1925
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 Senate File 469—1666
 Senate File 471—1925
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 Senate File 499—1788
 Senate File 504—1925
 Senate File 511—1925-1926
 Senate File 513—1926
 Senate File 515—1926
 Senate File 516—1926
 Senate File 518—1927

(Secretary's report in engrossment):

Senate File 40, S-3013—173
 Senate File 464—1122-1123
 Senate File 481, S-3450—1152
 Senate File 484—1108

(Secretary's report in technical corrections):

Senate File 501—1621
 House File 499, S-3632, S-3493, S-3577—1404
 House File 591, S-3514—1782
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Rule 23 (duty of voting):

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 Senate File 104, S-3310 to S-3179—1210
 Senate File 154—919-920
 Senate File 162, S-3047—404
 Senate File 180, S-3284—939-940
 Senate File 298, S-3099—575
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 Senate File 323, S-3238C—874
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 Senate File 323—896
 Senate File 384, S-3291—921
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 Senate File 461, S-3379A—1059
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Senate File 501—1881-1882
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 - Senate File 310—1897
 - Senate File 323—1897
 - Senate File 356—1898
 - Senate File 492—1898
 - House File 469—1898
 - House File 687—1898
- Rule 37 (appropriations committee):
 - Senate File 522—1861-1862
- Rule 38 (first reading and committment):
 - Senate File 476, refer to Ways and Means—1001
- Rule 60 (appointments):
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 - Senate File 298, S-3104A and S-3104C same subject matter considered in S-3101—576
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 Senate Concurrent Resolution 2, appointment of joint inaugural committee. S.J. 16 adopted, 67 - H.J. 47, 56, 95 adopted
 Senate Concurrent Resolution 3, joint rules. S.J. 30, 40, 49, 55, 50 adopted, 170, 179 as amended adopted - H.J. 93-94, 95, 96-110 as amended adopted; motion to reconsider, 112, 199, motion to reconsider, lost 201, 259
 Senate Concurrent Resolution 6, compensation. S.J. 72, 86, 101 adopted - H.J. 134, 138, 139, 144-145, 152-168 adopted
 Senate Concurrent Resolution 15, biennial memorial session. S.J. 536, 538, 555, 566 adopted, 663 - H.J. 535, 538, 593 adopted, 605
 Senate Concurrent Resolution 20, special stamp, honor Harry Lloyd Hopkins. S.J. 922, 926, 961 adopted, 1475 - H.J. 936, 955, 1571 adopted
 Senate Concurrent Resolution 40, adjournment. S.J. 1769, 1776, 1891, 1892 as amended adopted - H.J. 2369-2370 adopted
 Senate Resolution 1, senate rules. S.J. 39, 42, 43, 47, 61, 62, 68-69 adopted as amended, 86, 108
 Senate Resolution 2, tribute to Lieutenant Governor Anderson. S.J. 249, 260, 266, 269, 270 adopted

Senate Resolution 4, code of ethics. S.J. 249, 260, 269 adopted
 Senate Resolution 5, gubernatorial appointments. S.J. 358, 359 adopted
 Senate Resolution 14, legislative expenses. S.J. 1769, 1776, 1811
 adopted
 Subcommittee assignments—46, 261, 465, 528, 529, 657, 880, 980, 1052, 1053,
 1079, 1190, 1346, 1404, 1782

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RULES OF CIVIL PROCEDURE—
 (See Supreme Court of Iowa)

RULES OF CRIMINAL PROCEDURE—
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SCHWENGELS, FORREST V.—Senator Thirty-second District
 Bills introduced—171, 263, 387, 455, 456, 471, 484, 599, 652, 698
 Amendments filed—641, 882, 911, 1044, 1055, 1124, 1144, 1153, 1201, 1269,
 1318, 1319, 1333, 1427, 1461, 1471, 1483, 1522, 1555, 1679, 1680, 1693
 Amendments offered—1029, 1044, 1371, 1389, 1552, 1576
 Appointed to Communications Review Commission—176
 Appointed to Memorial Committee—229
 Called up appointees on Individual Confirmation Calendar—836
 Committee appointments—8, 83, 176, 229
 Petitions presented—710, 980, 1545
 Standing committees and subcommittees appointed to—74, 75, 76, 396, 397
 Subcommittee assignments—46, 167, 206, 207, 236, 242, 315, 327, 342, 365,
 396, 427, 466, 468, 510, 511, 551, 570, 593, 619, 638, 658, 707, 708, 731,
 762, 763, 781, 820, 881, 1054, 1138, 1139, 1151, 1215, 1469
 Subcommittee assignments, governor's appointments—201, 737, 761, 784,
 785, 786, 801

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Appointed to Energy Fund Disbursement Council—37

SCOTT, KENNETH—Senator Fifteenth District
 Bills introduced—171, 263, 363, 455, 456, 479, 722, 766
 Amendments filed—539, 691, 890, 921, 1124, 1166, 1366, 1427, 1441, 1442,
 1471, 1555, 1565, 1668, 1684, 1772, 1785
 Appointed to Communications Review Commission—245
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 Committee appointments—83, 176
 Petitions presented—512, 841, 980, 1232, 1677
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 Standing committees and subcommittees appointed to—74, 75, 76, 91
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 393, 396, 427, 466, 467, 468, 487, 552, 570, 618, 639, 707, 762, 993, 994,
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SMALL BUSINESS AND ECONOMIC DEVELOPMENT, COMMITTEE ON—

Appointed and appointments to—75
 Appointees, investigation of—185, 735, 754
 Bills introduced—329, 665, 800, 813, 814
 Amendments filed—1025, 1192
 Investigating committee reports—316, 326, 910, 1121
 Subcommittee assignments—206, 328, 379, 637, 639, 762, 763, 781, 783, 784,
 927, 1121, 1122, 1139, 1191, 1215, 1216
 Subcommittee assignments, governor's appointments—200, 768-769, 807

SOORHOLTZ, JOHN E.—Senator Thirty-Sixth District

Bills introduced—171, 263, 318, 338, 363, 438, 456, 471, 504, 505, 542, 715,
 767, 1168
 Amendments filed—66, 539, 882, 921, 983, 1269, 1426, 1461, 1545, 1555,
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 Amendments offered—1071, 1283, 1561, 1587, 1680
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 Committee appointments—83
 Resolutions offered—1120
 Standing committees and subcommittees appointed to—74, 75, 76, 396, 397
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 327, 342, 360, 378, 394, 395, 552, 592, 593, 637, 639, 657, 658, 688, 709,
 732, 762, 783, 784, 880, 934, 993, 1139, 1298, 1346, 1530, 1544, 1564,
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Appointed and appointments to—76

Appointees, investigation of—185, 277, 291, 375, 735-736, 754-755

Bills introduced—126, 268, 305, 381, 407, 514-515, 517, 716, 729, 740, 766, 798, 813, 814, 815

Amendments filed—316, 583, 662, 807, 1025, 1192, 1499

Investigating committee reports—260, 291, 316, 870-871, 899-900, 1021-1022, 1036, 1094, 1121

Resolutions offered—999

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- Senate Concurrent Resolution 23, third party payments for services of licensed health care professionals. S.J. 999, 1006
- Senate Concurrent Resolution 24, rights of privacy. S.J. 1019, 1036, 1079
- Senate Concurrent Resolution 26, court reorganization act. S.J. 1048, 1051, 1062, 1079
- Senate Concurrent Resolution 27, juvenile issues. S.J. 1048, 1052, 1062, 1079
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- Senate Concurrent Resolution 29, certain issues relating to family law. S.J. 1052, 1062, 1079
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- Senate Concurrent Resolution 37, child protection. S.J. 1732, 1741, 1782
- Senate Concurrent Resolution 38, disability of head injury. S.J. 1749, 1765, 1782
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STURGEON, AL—Senator First District

- Bills introduced—133, 171, 172, 195, 209, 230, 246, 267, 295, 407, 430, 479, 599, 629
- Amendments filed—65, 739, 772, 929, 983, 1037, 1055, 1166, 1258, 1307, 1366, 1427, 1441, 1470, 1525, 1565, 1571, 1643, 1658, 1678, 1679, 1680, 1740, 1794, 1808, 1842
- Amendments offered—949, 1103, 1117, 1249, 1258, 1263, 1307, 1434, 1447, 1679, 1794, 1842
- Amendments withdrawn—1102, 1447, 1571, 1680
- Called up appointees on Individual Confirmation Calendar—1311
- Committee appointments—83

Presided at sessions of the Senate—1636

Resolutions offered—1135

Rulings—1639

Standing committees and subcommittees appointed to—74, 75, 77

Subcommittee assignments—132, 167, 206, 222, 261, 302, 327, 365, 395, 466,
468, 550, 638, 658, 709, 762, 781, 900, 1023, 1053, 1156, 1641

Subcommittee assignments, governor's appointments—198, 199, 396, 397,
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1750, 1782

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(Chief Justice of Supreme Court, The Honorable W.W. Reynoldson)

Appointed members of the Ethics Committee—84

Condition of the Judicial Department Message—112-119

Resolution relating to the Judicial Department Message:

House Concurrent Resolution 2, H.J. 12 adopted - S.J. 24, 46, 49, 50 adopted
- H.J. 60

TAYLOR, RAY—Senator Ninth District

Bills introduced—123, 171, 246, 263, 295, 318, 320a, 339, 374, 398, 430, 438,
439, 450, 455, 456, 545, 586, 652, 692, 723

Amendments filed—66, 266, 513, 576, 613, 627, 720, 772, 842, 863, 872, 882,
911, 935, 1166, 1255, 1299, 1325, 1333, 1337, 1340, 1342, 1347, 1370,
1379, 1408, 1471, 1499, 1507, 1525, 1533, 1545, 1643, 1701, 1784, 1785,
1808

Amendments offered—68, 269, 576, 613, 876, 1207, 1255, 1337, 1340, 1342,
1370, 1387, 1507, 1537, 1615

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Appointed to Boundary Commission—39

Appointed to Interstate Cooperation Commission—245

Called up appointees on Individual Confirmation Calendar—985

Committee appointments—5, 83, 106, 112

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Reassigned subcommittees—465

Reports—6

- Standing committees and subcommittees appointed to—74, 75, 76, 77
- Subcommittee assignments—54, 65, 106, 129, 130, 131, 181, 182, 242, 243, 278, 314, 315, 327, 328, 365, 379, 393, 394, 395, 426, 427, 466, 467, 468, 510, 550, 552, 553, 570, 571, 593, 618, 619, 638, 657, 709, 762, 782, 880, 881, 900, 927, 994, 1079, 1080, 1191
- Subcommittee assignments, governor's appointments—198, 199, 276, 746, 761, 768, 787

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TIEDEN, DALE L.—Senator Sixteenth District

- Bills introduced—133, 171, 262, 308, 318, 339, 398, 430, 456, 471, 498, 542, 545, 556, 599
- Amendments filed—929, 1037, 1176, 1192, 1258, 1333, 1366, 1379, 1490, 1581, 1679, 1772
- Amendments offered—1325, 1360, 1679
- Amendments withdrawn—1360
- Appointed to Administrative Rules Review Committee—1893-1894
- Appointed to Iowa Legislative Council, Statutory—176
- Appointed to Legislative Fiscal Committee—222
- Committee appointments—83-84, 176, 222, 1893-1894
- Petitions presented—106, 426, 1123
- Standing committees and subcommittees appointed to—74, 75, 76
- Subcommittee assignments—40, 129, 167, 206, 207, 365, 394, 444, 467, 468, 528, 529, 550, 551, 552, 570, 593, 618, 619, 638, 708, 731, 820, 880, 1023, 1024, 1424
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- Appointed and appointments to—76
- Appointees, investigation of—186, 278, 755, 889-890
- Bills introduced—56, 285, 381, 450, 532, 536, 621, 799
- Amendments filed—807, 1037, 1192
- Investigating committee reports—1022
- Subcommittee assignments—54, 167, 168, 206, 208, 223, 342, 343, 365, 379, 396, 427, 466, 467, 487, 488, 529, 570, 618, 619, 687, 707, 708, 763, 783, 993, 994, 1023, 1079, 1080
- Subcommittee assignments, governor's appointments—202, 762

VANDE HOFF, RICHARD—Senator Fourth District

- Bills introduced—126, 171, 263, 317, 318, 338, 398, 430, 438, 455, 456, 471, 484, 498, 504, 523, 542, 545, 629, 643, 652, 664, 716, 722
- Amendments filed—65, 354, 539, 833, 906, 911, 1144, 1347, 1366, 1427, 1464, 1522, 1556, 1561, 1565, 1611, 1639, 1643, 1684, 1772, 1785, 1807, 1808
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Appointed to Block Grant Advisory Committee, Social Services—346
 Appointed to Commission on Children, Youth and Families—176
 Committee appointments—30, 84, 107, 176, 346
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 Standing committees and subcommittees appointed—74, 75, 77
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 394, 444, 468, 551, 553, 637, 638, 639, 658, 687, 782, 783, 784, 880, 881,
 993, 1053, 1079, 1122, 1156, 1298
 Subcommittee assignments, governor's appointments—197, 200, 760, 768,
 769, 787, 801

VARN, RICHARD—Senator Twenty-seventh District

Bills introduced—171, 229, 451, 455, 456, 479, 505, 565, 722, 749, 800
 Amendments filed—66, 337, 477, 539, 739, 872, 882, 886, 890, 901, 916, 921,
 928, 929, 930, 935, 982, 983, 1008, 1066, 1096, 1109, 1124, 1192, 1289,
 1299, 1318, 1319, 1340, 1344, 1347, 1348, 1492, 1525, 1533, 1555, 1561,
 1568, 1569, 1570, 1667, 1678, 1693, 1745, 1869, 1870
 Amendments offered—340, 477, 630, 873, 916, 930, 940, 947, 948, 1003, 1057,
 1083, 1090, 1100, 1205, 1289, 1322, 1324, 1338, 1340, 1344, 1361, 1363,
 1525, 1534, 1569, 1570, 1571, 1615, 1693, 1870
 Amendments withdrawn—878, 939, 947, 948, 1322, 1340, 1344, 1535
 Called up appointees on Individual Confirmation Calendar—543
 Committee appointments—30, 84
 Presided at sessions of the Senate—370, 663, 808, 810, 917, 1133
 Standing committees and subcommittees appointed to—74, 75, 77, 396, 397
 Subcommittee assignments—40, 54, 129, 130, 131, 167, 181, 182, 236, 243,
 261, 301, 302, 327, 343, 394, 395, 427, 428, 452, 487, 488, 489, 510, 511,
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 762, 781, 782, 784, 820, 880, 881, 900, 927, 994, 1024, 1053, 1054, 1055,
 1079, 1080, 1190, 1191, 1215, 1216, 1424
 Subcommittee assignments, governor's appointments—198, 737, 746, 760,
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WAYS AND MEANS, COMMITTEE ON—

Appointed and appointments to—76
 Appointees, investigation of—186, 299, 736, 755
 Bills introduced—283, 473, 812, 951, 1466, 1512, 1732, 1761
 Amendments filed—713, 1097, 1784, 1824, 1850
 Corrected subcommittee assignments—182
 Investigating committee reports—964, 1094, 1139
 Resolutions offered—1136
 Subcommittee assignments—129, 130, 131, 167, 168, 219, 261, 278, 342, 378,
 379, 452, 466, 467, 510, 511, 592, 593, 638, 657, 658, 688, 732, 762, 784,
 880, 881, 934, 963, 1139, 1346, 1469, 1530, 1544, 1545, 1554, 1564, 1622,
 1666, 1712, 1750
 Subcommittee assignments, governor's appointments—746, 769

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Amendments filed—15
 Reports of committee—7, 17

WELLS, JAMES D.—Senator Twenty-sixth District

Bills introduced—123, 171, 187, 196, 209, 238, 339, 363, 374, 387, 415, 430,
 455, 456, 479, 522, 715, 740, 767
 Amendments filed—62, 454, 833, 882, 921, 1025, 1066, 1096, 1141, 1176,
 1441, 1461, 1489, 1522, 1556, 1667, 1679
 Amendments offered—908, 1661
 Amendments withdrawn—908, 1208
 Committee appointments—84
 Petitions presented—426, 594
 Reassigned subcommittees—465
 Resolutions offered—599, 621, 1603
 Standing committees and subcommittees appointed to—74, 75, 77
 Subcommittee assignments—40, 54, 65, 130, 131, 181, 243, 314, 315, 393,
 394, 444, 452, 466, 510, 511, 550, 551, 552, 553, 619, 638, 639, 658, 687,
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 Subcommittee assignments, governor's appointments—197, 200, 760, 787

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Appointed to Advisory Commission on Intergovernmental Relations—36

WELSH, JOE J.—Senator Seventeenth District

Bills introduced—171, 209, 210, 249, 267, 308, 430, 479, 653, 715, 766
 Amendments filed—482, 539, 563, 627, 644, 646, 862, 867, 882, 921, 929,
 935, 996, 1081, 1096, 1145, 1269, 1333, 1348, 1367, 1373, 1426, 1442,
 1461, 1465, 1490, 1492, 1532, 1555, 1559, 1565, 1575, 1580, 1586, 1587,
 1593, 1646, 1653, 1658, 1660, 1661, 1663, 1668, 1678, 1679, 1704, 1715,
 1724, 1745, 1843, 1869, 1870
 Amendments offered—558, 575, 646, 837, 862, 918, 921, 937, 959, 1106, 1369,
 1370, 1373, 1420, 1492, 1559, 1575, 1586, 1645, 1646, 1661, 1663, 1679,
 1704, 1724, 1766, 1843, 1869
 Amendments withdrawn—1088, 1145, 1465, 1586, 1658, 1766, 1767, 1843
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 Appointed to Legislative Council Committees, Service—222
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 Corrected subcommittee assignments—1216
 Petitions presented—512
 Presided at sessions of the Senate—57, 1058, 1084, 1421, 1434, 1771
 Resolutions offered—1033
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 Standing committees and subcommittees appointed to—74, 76

Subcommittee assignments—40, 46, 129, 167, 236, 241, 243, 278, 302, 314, 315, 360, 365, 394, 395, 396, 444, 466, 528, 529, 550, 551, 552, 570, 593, 637, 638, 658, 707, 708, 709, 731, 820, 880, 993, 994, 1023, 1053, 1054, 1079, 1109, 1122, 1138, 1139, 1331, 1424, 1469

Subcommittee assignments, governor's appointments—198, 200, 201, 786, 801, 802

ZIMMERMAN, JO ANN, President of the Senate—

(See Lieutenant Governor Zimmerman, Jo Ann, President of the Senate)