

## **Ways & Means Committee – All-Bill Summary 2021**

STAFF CONTACT: Jace Mikels

SF 366 – Department of Revenue policy bill  
SF 367 – Fixes for Court Debt Bill  
SF 574 – Confidential information, veteran property tax credits and exemptions  
SF 578– IDALS department bill  
SF 608 – Department of Revenue “modernization” proposal  
SF 619 – Omnibus tax legislation compromise  
HF 367 – Income tax exemption for proceeds from a burial trust  
HF 368 – Administration of rent reimbursement program  
HF 418 – Department of Revenue property tax proposal  
HF 523 – Flood mitigation as essential county purpose  
HF 588– Herbert Hoover Presidential Library tax credit  
HF 693 – Iowa Utilities Board Omnibus  
HF 711 - Probate fees  
HF 828 – Commercial Driver’s License testing fees  
HF 837 – Iowa Land Records System Use of Electronic Submission Fees  
HF 844 – Model Business Corporations Act  
HF 846 – Surviving spouse transfer fees  
HF 855– Adult adoptees obtaining copies of original birth certificates  
HF 865 – Filing requirements for business property tax credit  
HF 869 - Excessive weights for hauling milk products

### **SF 366 – Department of Revenue policy bill**

SF 366 makes a number of changes to existing tax policy, mostly clarifying current practices or making technical corrections to the administration and collection of taxes.

Division I – A third-party developer tax credit is available under the High-Quality Jobs program through the Iowa Economic Development Authority for use against corporate income taxes. This bill expands the tax credit to other business entities, such as LLCs, S-corporations and partnerships.

Division II – Makes technical corrections to the deadline and process for claiming the Geothermal Heat Pump Tax Credit to reflect current policy. The process is similar to that used by taxpayers claiming the solar energy system tax credit.

Division III – Solar energy facilities – Utility replacement tax: Lowers the value of utility improvements that would constitute a “major addition” for solar energy facilities to \$1 million (down from \$10 million). This impacts local government because they can capture a portion of the property tax generated by major improvements, whereas other improvements by utilities only impact the property taxes over the entirety of the utility’s service area.

Division IV – Makes technical corrections to the administration process for the fee for new vehicle registrations, and creates new penalties for failure to file and underpayment of the fee for new registration (10% and 5% of the fee for new registration, respectively).

Division V – Makes changes to a provision of the 2020 omnibus tax bill that extended the imputed tax liability for taxpayers as part of a pass-through entity. The change allows taxpayers to claim the portion of tax credits available to the pass-through entity when calculating their imputed tax liability.

Division VI – Contains clean-up language that was included in the 2020 omnibus tax bill last session. These changes are technical and provide the department with additional rulemaking authority.

Division VII – Allows county treasurers to place a hold on car registration renewals for unpaid court debt. This is a follow-up issue from 2020 when court debt collection was transferred back to the Department of Revenue’s central collections unit. Counties can place holds on car registration renewals for unpaid taxes. Some counties have used that authority to also place holds on car registrations for unpaid court debt, though it was disputed if that was actually allowed.

Division VIII – Garnishment: Clarifies that a distress warrant issued by the Department of Revenue or the director of the Department of Inspections and Appeals is a final warrant and not subject to change or appeal.

Division IX – Allows for the electronic transfer of information collected by county treasurers while registering snowmobiles, ATVs and boats to the Department of Revenue.

Division X – Makes corrections and clarifications to the administration and collection of sales and use taxes:

- Updates outdated language and conforms to current use of “tangible personal property”
- Updates language regarding rentals and when sales are exempt under current law to reflect current practices

Division XI – Extends from October to November the date DOR will set and publish the interest rate it will use.

Division XII – Clarifies language from the 2020 tax policy omnibus bill regarding when a local assessor could not personally assess a property. This language restricts that requirement to property owned by the assessor or their family member. The bill also establishes reporting requirements for using special counsel to handle property tax assessment litigation once special counsel is employed. Assessors may employ special counsel to handle litigation issues, but 2020 legislation required them to get approval of the city legal department or the county attorney.

Division XIII – Includes tax returns in the types of information that must be redacted by the department in an appeal or a contested case. This also applies to the director’s authority to disclose confidential information when necessary under current law. The division is needed because of recent changes to the definition of “tax return” in Iowa Code.

Division XIV – Provides technical corrections for situations when a taxpayer may designate someone to have power of attorney when corresponding with DOR on their behalf. This includes language requested by the Attorney General to clear up an issue of standing, as well as scenarios and administrative issues that came to light during rulemaking.

Division XV – Extends from two-week to one year the deadline for notification of sales and use tax refunds under the High-Quality Jobs Program. This is in line with other notification requirements under the program.

*[2/17: 48-0 (Absent: Hogg, Nunn)]*

### **[SF 367](#) – Fixes for Court Debt Bill**

[SF 367](#) corrects errors and unintended language in [SF 457](#), a criminal surcharge and court debt bill enacted in 2020.

[SF 367](#) does the following:

- Allows the Department of Revenue to retain 15% of what an offender owes to cover costs of administration. Last year’s bill allowed DOR to add and collect an additional 15% above an offender’s court debt.
- Clarifies that a consumer credit transaction does not include goods, services, or any other benefits provided by or on behalf of the state or a state agency.
- Clarifies the definition of “court debt” to include restitution and other debt paid to or collected by the clerks.
- Clarifies that the Department of Revenue and county attorneys who participate in debt collection do not keep any surcharges directly appropriated for specific purposes, including pecuniary damages, victim compensation

funds, crime services surcharge, human trafficking victim surcharge, domestic and sexual abuse crimes surcharge, agricultural theft surcharge or sex offender civil penalties.

- Allows DOR to “charge off” active collection of debt if:
  - The person owing the court debt is deceased, and there are no assets available to pay the court debt.
  - The person owing the court debt cannot be located, and it is not possible to locate them.
- Certain court debt cannot be “charged off” until 65 years after imposition, e.g., pecuniary damages.
- Pending enactment of this legislation, the bill sets a date of August 2, 2021, for rescission of the DOR rule that adds on an extra 15% to the court debt owed by the defendant.
- Clarifies that an appellate court cannot review or modify a court order regarding an offender’s ability to pay unless the offender requests and receives a rehearing with the district court while still serving their sentence.
- Delays the rescission of the exiting rule to January 1, 2022 to allow time for courts to implement the changes.  
*[5/17: 45-0 (Absent: Goodwin, Johnson, Nunn, Schultz, Williams)]*

#### **SF 574 – Confidential information, veteran property tax credits and exemptions**

[SF 574](#) fixes an issue in 2020 legislation that was meant to prevent the collection of names of veterans using property tax information. This bill clarifies that the disabled veteran/POW and military service property tax credits and exemptions can be made public on property tax reports for individual parcels, but cannot be aggregated under public records.

*[4/13: 45-0 (Absent: Hogg, Lofgren, Nunn, Petersen, Rozenboom)]*

#### **SF 578– IDALS department bill**

[SF 578](#) makes various changes to the operations of the Iowa Department of Agriculture and Land Stewardship (IDALS). Many of these issues were introduced and debated in 2020:

- Department organization: Updates the Code to reflect the elimination of the Marketing News Services bureau. The department will still collect and disseminate the information as it is provided by USDA.
- Identity theft: As IDALS moves to an electronic licensing system, the department does not want social security numbers online or on licenses for safety.
- Local Farm and Produce Program and Fund: IDALS will reimburse schools for purchase of fresh farm produce if the school registers. The food source must be located in within 30 miles of the school district. This bill contains no funding. For every \$3 spent by schools, the fund reimburses \$1. This will be a part of the existing Farm to School program. The program can be used to provide food commodities along with fresh produce. Food commodities would include eggs, dairy, processed nuts, honey and syrup, as well as meat and fish.
- Code clean up relating to:
  - Fertilizers and soil conditioners
  - Weights and measures
  - Fee reduction from \$9 to \$4.50
  - Deleting oath of weighmaster
  - Eliminating mandatory servicers licenses (test is not administered anymore)

The bill also makes confidential any information IDALS collects from animal facilities that register under the voluntary premise ID program, which tracks livestock to help identify the path or threats of spread of animal diseases.

*[4/28: 48-0 (Absent: Schultz, Nunn)]*

#### **SF 608 – Department of Revenue “modernization” proposal**

[SF 608](#) streamlines and improves the administration of taxes as DOR transitions to a more modern and integrated computer system.

Division I makes changes to practices for calculating penalties, the amounts those penalties are applied to and how DOR would apply waivers to those penalties under the new system; updates terminology (e.g., changing “tax due or shown to

be due” to more simple “unpaid tax”) to eliminate inconsistencies; and updates language to conform to current practice for applying payments that are due across multiple payment periods.

Division II establishes a more streamlined process for filing returns by pass-through entities (including LLCs, S-corps, etc.). These changes will be incorporated into the design phase of the new tax administration system. The new system will require a pass-through entity to file a composite return for all nonresident owners of the entity. Currently, the pass-through entity must withhold the nonresident owners estimated Iowa tax liability as they would withholding taxes. The nonresident owner then can file a tax return to either claim a refund for overpayment of their portion of the withholding or for any taxes due. Requiring the filing of a composite return for all nonresident owners relieves the pass-through entity of the need to withhold estimated taxes monthly, as well as maintaining the return and withholding preferences of individual owners. The pass-through entity will instead pay estimated Iowa taxes owed by the nonresident owner based on the nonresident owner’s Iowa-sourced income at the applicable Iowa tax rate. This will also eliminate the need for a nonresident owner to file their own Iowa income tax return, except to claim a credit for any out-of-state taxes paid on the Iowa-sourced income. The current system doesn’t provide a clear picture of whether the full Iowa tax liability is being paid by nonresident owners, and creates confusion among those taxpayers about the current system of withholding, estimated payments and optional composite filing.

Division III amends portions of [HF 309](#) regarding public agency disclosures of personal information of donors to nonprofits. DOR is concerned that it would require the department to subpoena records for audits or other activities. This bill clarifies the applicability of [HF 309](#) so that DOR will not be in violation of the bill under these actions:

- Identifying a person as a representative, responsible party, employee, withholding agent, or other signatory or contact of a tax-exempt entity on any return, form, application or other document required by the department;
- Exercising powers under Code section 422.70 (general powers — hearings);
- Disclosing information sought pursuant to a contested case;
- Disclosing information expressly required by law, including disclosures pursuant to Code section 411.11S (student tuition organization tax credit).

The restrictions in [HF 309](#) do not entitle any taxpayer or tax-exempt entity to any deduction, exemption, credit or other tax position that the taxpayer or exempt entity is unable to substantiate with sufficient evidence.

*[4/28: 48-0 (Absent: Schultz, Nunn)]*

### **[SF 619](#) – Omnibus tax legislation compromise**

[SF 619](#) is the compromise tax policy bill between House and Senate Republicans. It contains a wide range of topics, including many that were voted on by the full Senate or were passed out of the Senate Ways and Means or Appropriations committees. Some of the topics included in the bill are:

- Removal of triggers for the contingent income tax system, which will go into effect in Tax Year 2023
- Phase-out and repeal of the inheritance tax
- Moving mental health and disability services funding from property taxes to state funding
- Phase-out and repeal of the “backfill” to local governments to make up for cuts to commercial property taxes
- A number of housing initiatives proposed by the Governor
- Updates and extensions to various incentive programs administered by Economic Development Authority

### **Topics that are in both versions and remain in the compromise ([SF 619](#)/[HF 839](#))**

These portions are identical in both bills:

- Removal of triggers on contingent tax system: This will make the contingent tax system created in [SF 2417](#) in 2018 for TY 2023, which is one year earlier than is currently projected with the triggers in place.
- Child Dependent and Development Care tax credit expansion: This will increase the income threshold for taxpayers who qualify for the state tax credit from \$45,000 to \$90,000. This does not make any changes to those who are already eligible to claim the credit.

- COVID grants tax exemption: This expands the tax exemption for COVID relief grants to other programs administered by state agencies beyond the PPP program that was included in 2020 legislation.
- PPP fix for fiscal filers: This is fix so that businesses who operate on a fiscal year tax filing basis are eligible for the PPP exemption for funds they received during the 2019 fiscal year.
- Housing trust fund – This will raise the cap on transfers of real estate taxes to the state housing trust fund to \$7 million (up from \$3 million).
- High Quality Jobs (HQJ)/child care facilities – This allows for additional scoring for businesses applying for HQJ tax credits if the facility will offer child care services for employees
- HQJ COVID waiver: This allows the Iowa Economic Development Authority to account for reductions in workforce due to COVID when determining an applicant’s eligibility for HQJ tax credits.
- Parity for telehealth mental health services: This will require an insurer to reimburse providers at the same rate for telehealth mental health services as they would for in-person services.
- Disaster Recovery/Eviction prevention program: This provides for an established disaster recovery trust fund and an eviction prevention program, which were original parts of the Governor’s housing initiative.
- Energy Revolving loan program: This would transition the existing alternate energy revolving loan program in to an energy infrastructure revolving loan program.
- Brownfields/grayfields redevelopment tax credit: This will extend the program for 10 years through June 30, 2031, and raise the program cap by \$5 million (to \$15 million).
- Bonus Depreciation: This will allow Iowa taxpayers to use the federal accelerated depreciation for equipment purchases, which allows a business to expense up to 50% of the cost in the first year instead of depreciating over time. **The bill will allow businesses to continue to receive the uncapped interest expense deduction in the 2020 omnibus tax policy bill, along with bonus depreciation. Iowa law would have required a business claiming bonus depreciation to limit their interest expense deduction to what is allowed under federal law.**

#### **Compromises between the House and Senate on common topics**

- Inheritance tax phase-out and repeal in four years. The phase-out works by increasing the exemption amount and increasing the percent of the estate that is exempt from the tax:
  - 2021: 20% rate reduction
  - 2022: 40% rate reduction
  - 2023: 60% rate reduction
  - 2024: 80% rate reduction
  - 2025, inheritance tax is repealed.
- Workforce housing tax credits:
  - Provides \$15 million for FY 22 to address the backlog for tax credits in the large cities portion of the program over two years. \$2 million of that increase is for small cities.
  - Increases the program overall by \$10 million (to \$35 million) beginning in FY 23. The program will be evenly divided between small cities and large cities.
- High quality jobs/renewable chemical tax credits: Reduce the HQJ program cap by \$35 million (to \$70 million per year). Reduces the Renewable Chemical Production tax credit program cap by \$5 million (to \$5 million). That program has only issued about \$1.8 million in credits over three years.

#### **Topics from the Senate version (SF 619)**

- Creates a Downtown Loan Guarantee Program to be administered by the Iowa Economic Development Authority (IEDA) and Iowa Finance Authority (IFA) to encourage downtown businesses and banks to reinvest and reopen following the COVID-19 pandemic.
- Beginning farmer tax credit changes: Allows leases of agricultural buildings and modifies qualifications for lease agreements.
- Manufacturing 4.0: Creates a fund at IEDA to assist manufacturers with qualified investments in modernizing their manufacturing processes.
- Mental health funding/eliminate county levies: This is the Senate GOP proposal for the state to take over funding responsibilities for mental health services across the state. It provides \$53 million in state funds to

replace local property taxes in the first year and provides \$3 million to the incentive fund. The bill also provides more guardrails for the Iowa Department of Human Services (DHS) to use contracts with regions to provide oversight of services.

- Eliminate commercial and industrial backfill for local governments: Phases out the backfill payments to local governments. The backfill was created to prevent a tax shift to homeowners and farmers with the rollback in business property taxes in 2013. The five- or eight-year phase out of payments to local governments will be based on the growth of commercial property valuations in the local jurisdiction.
- School foundation aid changes: Replaces money local school districts would lose by eliminating the backfill.
- Elderly property tax credit: Creates a secondary elderly property tax credit for homeowners 70 and older. It essentially freezes their property taxes at a base year amount. The credit is not fully funded by the state, so local governments must pay for the credit by cutting services or passing the costs on to other property owners.

#### **New topic that was NOT in either proposal**

Five-year phase out of promotional play receipts from the wagering receipts tax: Exempts promotional play gaming receipts from the calculation of adjusted gross receipts (AGR) beginning July 1, 2026. This will make promotional play receipts free from gaming taxes. For the next three years, promotional play is part of AGR but is taxed separately from AGR and phased out under the reduced rates. Currently, there is a cap on promotional play tax receipts of \$25.82 million per year. This cap works by excluding promotional play from the calculation of AGR after the date the Iowa Racing and Gaming Commission determines the cap has been met.

Promotional play is a form of marketing that gaming operators use to increase gambling at their facilities. Promotional play involves the exchange of tokens, chips, credits and other cashless wagering methods provided by a licensed gaming operator to an individual without an exchange of money.

#### **Topics that are from the House version (HF 839)**

- Extends the targeted jobs withholding tax credit program by three years to 2024. This program is available to employers in four areas (Sioux City, Council Bluffs, Burlington and Fort Madison/Keokuk). The program was set to end after June 30, 2021.
- Increase the Volunteer firefighter/EMS/Reserve officer tax credit from \$100 to \$250.
- Exempt non-profit organizations operating food banks from paying sales and use tax on purchases.
- Extends the current four income tax checkoffs through 2024. Under current law, the lowest two performing tax credits would be removed for 2021.

[5/17: 29-15 (Yes: Republicans, Bisignano, Kinney; Absent: Celsi, Goodwin, Johnson, Nunn, Schultz, Williams)]

#### **HF 367 – Income tax exemption for proceeds from a burial trust**

[HF 367](#) would exempt the proceeds from a burial trust account from being subject to state income tax. A burial trust is for pre-payment of burial expenses. In some cases, the amount in the trust exceeds the costs of the burial. Excess funds from the trust have been treated as income for the beneficiary.

[5/19: 48-0 (Absent: Nunn, Williams)]

#### **HF 368 – Administration of rent reimbursement program**

[HF 368](#) would transfer the administration of the rent reimbursement program from DOR to DHS. The program helps elderly and low-income taxpayers with rent costs associated with property taxes. This mirrors the elderly and disabled property tax credit program for individuals who own their homes. Moving the program to DHS allows the program to be administered out of their local offices throughout the state, increasing accessibility for eligible taxpayers.

[3/22: 48-0 (Absent: Kinney, Nunn)]

#### **HF 418 – Department of Revenue property tax proposal**

[HF 418](#) eliminates the multiresidential classification for property assessment purposes and places those properties under the residential property tax classification. This reduces the need for special assessments and equalization orders for that

class of property. Multiresidential property represents a very small portion of the assessed value statewide. This makes sales comparisons difficult because there are very few similar sales within a time period. Many counties also have very few properties in that class, which also causes issues under the equalization process. Moving these properties under the residential classification will simplify the process for local assessors and also even out property values for these properties under the equalization process. The small number of multiresidential properties sold caused some initial equalization orders to be sent to counties with 50% to 100% increases in assessed value based on market value analyses.

The multiresidential classification was created as part of the property tax reform bill in 2013 to phase out the tax differential on apartments and other residential properties that had been classified as commercial property. The 2013 legislation phased down the taxable value of multiresidential property until it would match the residential rollback rate.

Removal of the multiresidential property classification will not negatively impact the operation or financing of self-supporting municipal districts (SSMIDs).

*[2/23: 48-0 (Absent: Nunn, Shipley)]*

#### **[HF 523](#) – Flood mitigation as essential county purpose**

[HF 523](#) would add flood-mitigation practices, strategies and structures to the list of essential county purposes established in Code. Counties are generally allowed to incur debt and issue general obligation bonds for performing essential purposes. This will allow a county to perform flood-mitigation projects in unincorporated areas of the county. Cities currently have this authority, but are limited in where they can perform flood mitigation work. The bill was promoted by Muscatine County as a way for them to create flood protection for areas increasingly under the threat of flood damage but outside where a city can perform the work.

*[4/28: 48-0 (Absent: Schultz, Nunn)]*

#### **[HF 588](#)– Herbert Hoover Presidential Library tax credit**

[HF 588](#) would establish an income tax credit for Iowa taxpayers who make donations to the Hoover Presidential Library and Museum Renovation Project Fund. The credit is 25% of the donated amount with a maximum credit of \$250,000 per taxpayer. The total amount of credits that can be issued under the program is \$5 million. The credit program is modeled after the Endow Iowa Tax Credit Program and is designed to help generate \$20 million in donations for a major renovation of the Hoover Presidential Library in West Branch.

Tax credits issued under the program are not transferrable or refundable. They can be applied to individual, corporate, franchise, insurance premium, and moneys and credits taxes. Unused credits can be carried forward for five years.

*[4/21: 46-0 (Absent: Mathis, Nunn, Schultz, Whiting)]*

#### **[HF 693](#) – Iowa Utilities Board Omnibus**

[HF 693](#), a recommendation by the Iowa Utilities Board (IUB), makes technical changes to Iowa Code; authorizes the IUB to again have an administrative law judge on staff to assist with ensuring compliance with legal requirements; codifies practices on advanced estimated assessments; allows the IUB to assess and bill interstate pipeline companies in the same manner as intrastate pipeline companies; aligns civil penalties with federal levels regarding pipeline and hazardous waste safety to eliminate the need for IUB to continually file legislation to match the U.S. Department of Transportation Pipeline and Hazard Materials Safety Administration dollar amounts for fines; and allows the Board to identify when payments will be remitted to the Dual Party Relay Fund. [SF 347](#) modifies the method of computing year-end assessments for telecommunication providers that are registered with the IUB.

*[4/13: 45-0 (Absent: Hogg, Lofgren, Nunn, Petersen, Rozenboom)]*

#### **[HF 711](#) - Probate fees**

[HF 711](#) addresses court costs (fees) charged a decedent's estate when it is probated (settled through the court). The Bar Association claims that counties are assessing court costs differently, resulting in inconsistencies across Iowa. This bill

excludes certain types of property when calculating court costs when an estate is probated, including joint tenancy property, transfers during a decedent's lifetime and assets payable directly to beneficiaries.

*[5/17: 45-0 (Absent: Goodwin, Johnson, Nunn, Schultz, Williams)]*

#### **[HF 828](#) – Commercial Driver's License testing fees**

[HF 828](#) establishes fees for scheduling a commercial driver's license (CDL) driving skills test and administering each of the three required tests. The scheduling fee will be \$25. The fee for conducting the three required tests will be \$25 for each test. These fees do not apply to private third-party vendors who administer these tests. There are also certain exemptions for people who are employed and volunteer for a government entity. The bill encourages the Iowa Department of Transportation to establish a scheduling process for applicants, other than at the same site as the required knowledge test.

*[4/28: 48-0 (Absent: Schultz, Nunn)]*

#### **[HF 837](#) – Iowa Land Records System Use of Electronic Submission Fees**

[HF 837](#) establishes a maximum electronic filing fee of \$3 for the Iowa Land Records System. Currently, all electronic filing fees are established by contract and vary by county. The bill also provides more flexibility for Iowa Land Records in its use of fees for the electronic system, including upgrading the search function, and mobile device viewing and use. The maximum fee does not apply to "convenience charges" for debit or credit card transactions.

The County Land Records System governing board must report on its budget and program plans to the Legislature's Local Government committees, legislative leaders and the Legislative Services Agency.

*[5/19: 48-0 (Absent: Nunn, Williams)]*

#### **[HF 844](#) – Model Business Corporations Act**

[HF 844](#) updates Iowa's business corporations law based on the Model Business Corporation Act. The bill updates Iowa's business law chapters to provide more clarity and includes sections that reflect the potential need for remote meetings.

*[5/5: 48-0 (Absent: Hogg, Nunn)]*

#### **[HF 846](#) – Surviving spouse transfer fees**

[HF 846](#) waives fees for transferring the title for snowmobiles, ATVs and boats when the transfer is to the surviving spouse of the owner. This process already exists for other vehicles.

*[4/28: 48-0 (Absent: Schultz, Nunn)]*

#### **[HF 855](#) – Adult adoptees obtaining copies of original birth certificates**

[HF 855](#) provides a process for adoptees to obtain a non-certified copy of their original birth certificate after they turn 18. If the adoptee is deceased, their spouse or any relative within the second degree of consanguinity may request a non-certified copy of their birth certificate. Previously, Iowa law prohibited adoptees from obtaining a copy of their original birth certificate.

The State Registrar of Vital Statistics at the Department of Public Health will develop a contact preference form on which a birth parent may state a preference regarding contact by the adoptee or their relative. In addition, the Registrar will develop a medical history form for a birth parent to provide family medical history. If a birth parent fills out these forms, the Registrar will attach them to the original birth certificate and the adoption decree, and the forms will be provided to the adult adoptee or relative who applies for and receives a copy of the original birth certificate and adoption decree. A birth parent may fill out a contact form and a medical form indicating that they do not wish to be contacted and require that personally identifiable information be redacted. The cost of the new certificate is the same as an original certified copy of a birth certificate. The fee is \$15.

*[4/21: 46-0 (Absent: Mathis, Nunn, Schultz, Whiting)]*



**[HF 865](#) – Filing requirements for business property tax credit**

[HF 865](#) removes a requirement that a property owner re-file for the business property tax credit on the remaining portion of a property when they transfer, sell or otherwise change ownership for a portion of the property.

*[5/19: 48-0 (Absent: Nunn, Williams)]*

**[HF 869](#) - Excessive weights for hauling milk products**

[HF 869](#) allows the Iowa Department of Transportation to issue annual permits to vehicles transporting fluid milk products in excess of current weight limits, but not to exceed 20,000 pounds per axle and not to exceed a gross weight of 90,000 pounds. The bill creates an annual fee of \$400 for fluid milk haulers and creates penalties from \$12 to \$2,200, plus 10-cents per pound in excess of the 20,000-pound weight limit. The new excessive weight permits are for use on primary roads and primary road extensions in cities only. The effective date of the legislation is January 1, 2022.

*[4/28: 47-1 (No: Dickey; Absent: Schultz, Nunn)]*