

Gloves Come Out as Session Enters Final Quarter

Today is the 68th day of the 100-day legislative session, with only 32 more days to go. Things always start to get interesting this time of the year - and you can tell it's late in session because the debate this week took an acrimonious turn.

Legislators in the House decided to take up a controversial bill that would have expanded the scope of public employee labor union negotiations. The debate went into the wee hours of the morning (2:30 a.m.) and then continued well into the following day. The debate turned personal when one legislator's visitor had to be escorted from the House chambers by a state trooper.

The legislator had failed to get proper approval for a school board member from his district to sit on the floor during debate. Because school boards were opposed to the bill, other legislators grew concerned that the person was "advising" the legislator instead of visiting. At another point in the debate, lawmakers called for an end to the debate and set a time for a final vote. Ten minutes before the vote was to be taken, a fire alarm (the second one that day) went off, further delaying debate.

In the meantime, the Senate had been waiting eagerly for the bill. They had planned to rush it through the committee process and debate the bill before going home for the Easter weekend. Unfortunately, before the House could "message" the bill, the House Minority Leader called a caucus. The business of the House was forced to stop until late in the day.

The House must formally tell the Senate they have passed a bill (called "messaging") before the Senate can take up the bill. The Senate sat waiting while the minority party in the House held the bill hostage.

For a student of the legislative process, this week's debates were like an educational seminar on legislative rules. Even the most veteran of lobbyists were seen running for their rulebooks. In all fairness, this House debate took two days. When collective bargaining laws were first put into law in 1974, the debate lasted 19 days, non-stop. Ah...the good old days.

The fun was not limited to the House this week. When the Senate finally got the bill, minority party Senators went to caucus and threatened to stay there for the rest of the weekend, unless leaders agreed to wait to debate the bill next week. The Senate stood at ease while legislators held an overnight caucus lasting more than 24 hours. Legislators finally came out, agreed to wait to debate the bill on Monday, and left the Capitol at about 2:30 p.m. (on a not-so-Good Friday).

Smoking Bill Still Smoldering

The smoking ban bill has not yet gone "up in smoke" as some predicted. The bill has been sent to conference committee, where the House and Senate will work out their differences. They will decide whether to have a statewide ban on smoking in all public places (Senate version), in all public places except casinos (first House version), or only in those places that do not have a liquor license (second House version).

Conference committee reports cannot be amended - legislators either have to vote "yes" to accept the compromise, or "no" to reject it. Some legislators still want to talk about allowing local governments to ban smoking, but they won't be able to do that in a conference committee. Conference committees may only discuss things that were in one of the versions of bills passed.

The Legislative Fiscal Bureau predicts the state would lose \$31.7 million in gambling revenues each year (and another \$9 million in cigarette sales tax) if a statewide ban were to go into effect. That means about \$100,000 less for tourism marketing funds that are a dedicated percent of the gambling revenues (and \$100,000 each from community cultural grants and the county endowment fund).

School Start Date Dilemma

Sen. John Putney is in his final year of public service; he plans to retire at the end of his term this year. One of the things he would like to get accomplished is fixing the school start date, or at least coming up with a sensible compromise. On St. Patrick's Day, Sen. Putney had the luck of the Irish on his side when he introduced an amendment ([S-5112](#)) to the Department of Education Omnibus Bill ([SF 2278](#)), reducing school aid for any school that starts before August 25, unless they are an innovative school year pilot (the schools who have receive approval for a year-round calendar).

Sen. Putney said he's been hearing alot from teachers this year who are complaining they will be out of school mid- to late-June because of snow days, and have to start back early to mid-August, leaving little time for a summer break.

While the bill passed out of the Senate with only one vote against, its future is in jeopady. Many Senators admit they voted for the amendment for Sen. Putney - and that the bill's fate is in the hands of the House. Some legislators in the House would rather see the bill dead because of the amendment - and that may happen.

We will be sending an action alert out separate from this update encouraging action. You might get them at the same time, but we thought it better to have it linked to our Action Center so it takes little time for you to respond! Attached to this update are the remarks that Sen. Putney made during Senate debate on his amendment.

Tourism Funding Bill in Limbo

Time is getting short to dislodge the bill that allows \$100,000 of CAT funds to be used for regional tourism marketing ([HF 2621](#)), so we both build it and get them to come. The bill must be voted out of the House and out of a Senate committee by the end of next week (Friday, March 28).

Budget, Budget, Who's Got the Budget?

There is still no word on budgets. Legislators are waiting to make final decisions until the revenue estimates are released on April 4. If revenues are coming in strong, as they were in March (11% growth), they may feel confident to spend a little more. While legislators "solved" the \$1.8 million apparent shortfall in state funding for economic development/workforce development programs, they continue to struggle with the \$6.8 million in lost federal funds that threaten to close some if not all regional workforce development centers.

Another Deadline Looming

Next Friday (March 28) is the second funnel deadline. As you might recall, these deadlines help keep bills moving through the legislative process (and winnow out the ones that are not going anywhere).

By next Friday, bills must be voted on (and passed out) by one chamber (either House or Senate) and be voted out of a committee in the opposite chamber. Needless to say, the bill list at the end of this update will be much smaller by the time we issue our next report.

Another Deadline Passes

Last Friday (March 14) was the deadline for candidates to announce they are running for office. There were a few surprises last week. Rep. Ro Foege (D-Mt. Vernon) announced he would be retiring after spending 12 years as a state legislator. Rep. Foege, a retired school social worker who became a tireless champion of children's issues, wants to spend more time with his family and grandchildren. He is currently the Chair of the Health & Human Services Budget Subcommittee (we have heard Rep. Mark Smith may take over this position next year).

Former state Rep. Danny Carroll (R-Grinnell) shocked people with his announcement that he will run for the seat held by Rep. Eric Palmer (D-Oskaloosa). Rep. Palmer narrowly defeated Carroll in 2006. The rematch is expected to be one of the most closely watched statehouse races this year. Former Rep. Carroll was the author of the IowaCare Act.

Two more former legislators are running again this year as well - former Senator Merlin Bartz (running as a Republican for the seat being vacated by Sen. Thurman Gaskill) and former Senator Al Sorenson (running as a Democrat against Sen. Jerry Behn).

Finally, first-term Senator David Hartsuch (an emergency room doctor from Bettendorf) is planning to challenge first-term Congressman Bruce Braley (a lawyer from Waterloo). Sen. Hartsuch is in the middle of his four-year Senate term, so he will not have to give up his seat if he loses.

This year Senate Republicans will have 14 seats up for re-election, and eight of those are retiring. The Senate Democrats have 8 members up for re-election this year, and only one of those is retiring. Senate Democrats currently hold a 30-20 majority in the Iowa Senate.

Unlike the Senate, all 100 House seats are up for re-election this year. House Republicans found candidates to run in 81 of those seats; House Democrats have got candidates to run in 90 of the seats. The House Democrats have only four retirements (of which two are leaving to run for Senate), while the House Republicans have nine retirements. The House Democrats currently have a narrow 54-46 majority in the Iowa House of Representatives.

House Democrats Retiring:

Rep. Ro Foege (Linn County)

Rep. Phil Wise (Lee County)

House Democrats Running for Senate:

Rep. Swati Dandekar (Linn County)

Rep. Pam Jochum (Dubuque County)

House Republicans Retiring:

Rep. Carmine Boal (Polk County)

Rep. Dan Clute (Polk County)

Rep. Chuck Gipp (Winneshiek County)

Rep. Polly Granzow (Hardin County)

Rep. Sandy Greiner (Washington County)

Rep. Clarence Hoffman (Crawford County)

Rep. Libby Jacobs (Polk County)

Rep. Bill Schickel (Cerro Gordo County)

Rep. Walt Tomenga (Polk County)

Senate Democrats Retiring:

Sen. Mike Connolly (Dubuque County)

Senate Republicans Retiring:

Sen. Jeff Angelo (Union County)

Sen. Thurman Gaskill (Hancock County)

Sen. Mary Lundby (Linn County)

Sen. Larry McKibben (Marshall County)
Sen. Dave Mulder (Sioux County)
Sen. John Putney (Tama County)

An entire list of candidates running for state legislature this year is attached to this email.

SIGNED BY GOVERNOR

SF 2059 - State Historical Society & Lost Items - Makes the State Historical Society responsible for administering the Iowa Heritage Fund. The bill also removes division III from Code chapter 304A, which contains an indemnification program for special exhibit items lost or damaged while on loan to nonprofit organizations or governmental entities in Iowa. Effective 7/1/2008.

SENT TO GOVERNOR

HF 2194 - Minimum Wage Code Update - This bill replaces minimum wage requirement exemptions in the Code that are tied to the federal Fair Labor Standards Act. Currently, the Code adopts by reference exemptions to the federal Fair Labor Standards Act that were in place when Iowa's minimum wage law was enacted in 1989, but that were repealed from the United States Code on November 17, 1989. The federal provision allowed a retail or service establishment to pay employees engaged in certain services less than the federal minimum wage if more than 50 percent of the establishment's annual dollar volume of sales of goods or services is made in the state in which the establishment is located and 75 percent of whose annual dollar volume of sales of goods or services is not for resale. The bill provides that the state's minimum wage requirements do not apply to an enterprise whose annual gross volume of sales or business done, exclusive of excise taxes at the retail level which are separately stated, is less than \$300,000, unless the enterprise is engaged in the business of laundering, cleaning, or repairing clothing or fabrics; is engaged in construction or reconstruction; is engaged in the operation of hospitals, facilities serving the elderly or persons with mental or physical illnesses or disabilities, or educational institutions; or is a public agency.

HOUSE BILLS

HF 2080 - Donated Property for Conservation/Tax Credits - Gives people or companies who donate land for conservation a tax credit in the amount of 50% of the fair market value of the property, up to \$100,000. The credit may be carried forward for twenty years. Effective 1/1/2008. *Status: House Floor; Subcommittee/Floor Manager: Rep. Frevert (Floor Manager)*

HF 2112 - DNR Dam & Lake Restoration - Appropriates \$100,000 from RIIF (gaming) for dam restoration and lake maintenance in Delaware County. *Status: House Appropriations Committee; Subcommittee/Floor Manager: Rep. Cohoon (Chair), Huseman & Reichert*

HF 2130 - River Water Trail - Appropriates \$100,000 from RIIF (gaming dollars) for infrastructure improvements for a river water trail located in Jones County. *Status: House Appropriations Committee; Subcommittee/Floor Manager: Rep. Cohoon (Chair), Huseman & Reichert*

HF 2212 - Smokefree Air Act - Prohibits smoking in all public places, including workplaces, bars, restaurants and within 10 feet of school grounds. Also bans smoking within 10 feet of a place that is smoke-free. Exempts casinos and other gambling establishments. Requires the Department of Public Health to educate employers and the general public about this law via the Internet. FISCAL NOTE: State would lose nearly \$9 million each year in cigarette sales taxes and \$31.7 million each year in gambling dollars (of which \$100,000 is from tourism marketing funds, \$100,000 is from community cultural grants, \$100,000 from county endowment fund, \$1.4 million from cities and counties, and \$28.9 million from the Rebuild Iowa Infrastructure Fund). The State would need to spend \$106,900 in FY09 and \$51,100 in FY10 to comply with marketing and educational requirements of the bill. *Status: Conference Committee; Subcommittee/Floor Manager: Sen. Appel (Co-Chair), Bolkom, Dotzler, Wieck & Ziemann; Rep. T. Olson (Co-Chair), Petersen, Reasoner, Dolecheck & Soderberg (Conference Committee)*
SENATE AMENDMENT: Removes the casino/gambling exemption.

HF 2244 - Forest Reservation Exemption - This bill limits to 10 acres the amount of forest reservation for which a property tax exemption may be granted. The bill also provides that an owner of a forest reservation is limited to one forest reservation exemption in the county. The bill takes effect upon enactment and applies to forest reservation exemptions granted before, on, or after the effective date. *Status: House Ways & Means Committee; Subcommittee/Floor Manager: Rep. Thomas (Chair), Deyoe & Quirk*

HF 2262 - Sales Tax Refund Districts - This bill permits cities to designate sales tax refund districts within their downtown areas where newly located retail businesses would be allowed to provide refunds of state sales tax. To designate an area as a sales tax refund district, a city would need to enact an ordinance delineating the boundaries of the area and specifying the length of time the district would be in existence, not to exceed 10 years. Only retail businesses locating in the sales tax refund district after the area was designated could get sales tax refunds. *Status: House Ways & Means Committee; Subcommittee/Floor Manager: Rep. Jochum (Chair), Schueller & Soderberg*

HF 2316 - Stone State Park Trail - Authorizes an appropriation for the development and completion of a recreational trail to be built from the entrance to Stone state park and continuing south along state highway 12 for a distance of one and one-eighth miles. The funding is appropriated from the rebuild Iowa infrastructure fund from funds not otherwise appropriated. *Status: House Appropriations Committee; Subcommittee/Floor Manager: Rep. Cohoon (Chair), Huseman & Reichert*

HF 2396 & SF 2176 Cultural Affairs Changes - Requires the Historical Division of the Department of Cultural Affairs (DCA) create a digital collection of records for research purposes and make the collection available to the public. Requires DCA establish a statewide culture, history, arts, and tourism program, and to implement the program by creating regional committees for the coordination of cultural efforts. Establishes a Civil War Advisory Committee to help the Historical Division plan a sesquicentennial commemoration of Iowa's role in the American civil war. *Status: House Floor/House Floor; Subcommittee/Floor Manager: Rep. Miller (Floor Manager) Amendment: By Sen. Black: Takes out "Tourism" from the regions (because there are already tourism regions) and replaces it with "Teams" so that the CHAT acronym remains (Culture, History & Arts Teams). Clarifies that these teams are local organizations.*

HF 2450 - DED Changes - This bill makes a number of changes affecting the administration of the department of economic development. The bill allows the DED director to appoint a designee to serve on the vision Iowa board and allows the DED to use funds from the renewable fuel infrastructure fund to market its renewable fuel programs. The bill limits the tax credits available to investors in film projects to 25 percent of a project's qualified expenditures in the state. The bill directs the department, in coordination with other state and local entities, to develop and market a new tourism program to create new, and promote existing, recreational and leisure opportunities in the state. The bill strikes a number of the department's existing reporting requirements and reconstitutes them instead under a different Code Section and standardizes the department's reporting requirements by providing for a single, consolidated annual report to the governor and the general assembly due by January 31 of each year. The bill allows the DED to contract with service providers for commercialization development services on a case-by-case basis, and it also authorizes the department to spend the additional moneys it recaptures from loan payments and federal economic stimulus funds provided it spends those moneys on the implementation of consultant recommendations for certain targeted industries. Requires reporting on targeted industries development financial assistance allocations and targeted small business procurements and certifications. *Status: Senate Floor; Subcommittee/Floor Manager: Sen. Stewart (Floor Manager)*

HF 2516 - Property Tax Changes - Division I of the bill makes the assessment limitations of residential, agricultural, and commercial property mutually dependent by limiting the percentage increase in all of those classes of property to the percentage increase of that class of property that is the lowest percentage increase under the allowable (4 percent) limit. Division II of the bill requires that if an equalization order issued to an assessing jurisdiction that is a percentage increase in assessed values, then property taxes are limited to the amount certified in the previous year, unless the city or county adopts a resolution declaring that it does not intend to reduce its levy rates to compensate for the increase in valuation due to the equalization orders. Division III of the bill provides that if an increase in allowable growth causes an increase in property taxes the state shall pay that increase rather than property owners. *Status: House Ways & Means Committee; Subcommittee/Floor Manager: Not yet assigned*

HF 2562 - TIME-21 Funding - Successor to **HSB 628**. This bill would generate funds for deposit into the TIME-21 Fund to be used for transportation infrastructure through a variety of fee increases and adjustments. The bill would capture revenue increases from registration fees and would raise registration fees on 2010 or newer pick-up trucks to rates similar to SUVs and minivans. "Business trade trucks" would allowed to use a lower fee schedule and would require a IRS Schedule C or F form for proof. The bill would

adjust fees and schedules for all passenger vehicles while ensuring that fees will not rise for a specific vehicle and owner until the owner changes vehicles. Fees for special trucks for farm use are increased, as well are title fees and salvage title fees. The bill also increases the fee charged for registration of trailers and contains several other changes. This bill would generate an estimated \$188 million by 2018. *Status: House Ways & Means Committee (subcommittee not yet assigned)*

HF 2580 - Sustainable Natural Resources Advisory Committee - Establishes a Sustainable Natural Resource Funding Advisory Committee with membership including Ducks Unlimited, Sierra Club, Nature Conservancy, county conservation boards, Iowa Environmental Council, Farm Bureau, Iowa Farmers Union, Land Improvement Contractors Association, Iowa Natural Heritage Foundation, Iowa Renewable Fuels Association, Iowa Rivers Revival, Izaak Walton League, and Pheasants Forever. Requires the Committee to study one or more sustainable sources of funding for natural resources and outdoor recreation needs in Iowa by January 9, 2009. Sunsets the Committee on 1/1/2010. *Status: House Floor; Subcommittee/Floor Manager: Rep. Bell (Floor Manager)*

HF 2621 - Tourism Marketing Funds/CAT - Allocates \$100,000 of CAT funds for tourism marketing. *Status: House Floor; Subcommittee/Floor Manager: Rep. Staed (Floor Manager)*

HSB 784 - Agriculture/Natural Resources Budget - Appropriates \$43.4 million for various agricultural and natural resources programs and initiatives (\$235,000 decrease). Increases funding for reimbursement of expenses incurred by Soil and Water Conservation Districts by \$150,000. Also makes appropriations from the Environment First Fund (a part of the Rebuild Iowa Infrastructure Fund - where gambling dollars are placed). Appropriates \$50,000 for the Iowa Climate Change Advisory Council created but not funded in [SF 485](#) (FY 2008 Greenhouse Gas Regulations Act). The funds will be used for meeting expenditures and related administrative costs. Increase Resource Enhancement and Protection (REAP) Fund by \$500,000 (for a total of \$16 million). Decreases funding for Resource Conservation and Development Program by \$50,000 (shifted to general fund). Decreases funding for the Grape & Wine Development Fund by \$3,000 (\$280,000 total). Brings funding for the Loess Hills Development and Conservation Authority back up to \$600,000 (an increase of \$20,000 to reinstate funds cut last fiscal year). Continues the \$500,000 Brownfields appropriation. *Status: House Floor; Floor Manager: Rep. Kuhn*

SENATE BILLS

SF 2001 - Sales Tax Exemption/Nonprofit Performing Arts - Exempts the sale of materials and services used in the operation of a nonprofit private performing arts center from state sales tax, and allows sales tax paid on construction materials to build a nonprofit private performing arts center to be refunded (applies to construction contracts signed on or after 1/1/2005). *Status: Senate Ways & Means Committee; Subcommittee/Floor Manager: Sen. Schmitz (Chair), Connolly & Ward*

SF 2178 & HF 2585 Endow Iowa Tax Credit Increase - Increases the total annual tax credits allowed under the Endow Iowa program from \$2 million to \$3 million. Also reduces the annual percentage granted to an individual taxpayer from 5% to 3 1/3%. *Status: Senate Ways & Means Committee/House Ways & Means Committee; Subcommittee/Floor Manager: Sen. Stewart (Chair), Angelo & Dotzler; Rep. Thomas (Chair), Schueller & Wienczek*

SF 2189 - Bingo at County Fairs/Community Festivals - Allows a fair or community festival lasting no more than four days to hold one bingo game per day. Requires the festival to be held by an Iowa non-profit community group that promotes arts, history, culture, ethnicity, historic preservation, tourism, economic development, or municipal libraries (excludes educational institutions, government agencies, fraternal organizations, and churches). *Status: House State Government Committee; Subcommittee/Floor Manager: Not yet assigned*

SF 2249 - Hotel/Motel Tax Election - Specifies the voters who are eligible to vote at an election to impose, repeal, or change the percentage rate of a hotel and motel tax. Under the bill, only registered voters of the city shall be permitted to vote for tax changes proposed only within city limits, and only registered voters of the unincorporated areas are permitted to vote for changes proposed only in unincorporated areas. *Status: House Local Government Committee; Subcommittee/Floor Manager: Rep. Gaskill (Chair), Bukta & Van Fossen*

SF 2278 - Department of Education Omnibus - Makes a number of changes to the Department of Education policies and procedures. Also includes a section (thanks to Sen. Putney) that reduces school aid to schools that start before August 25, unless they have received permission to have an innovative school calendar (year-round). *Status: House Education Committee; Subcommittee/Floor Manager: Not yet assigned*

SF 2312 & HF 2620 Elections/Voting Change - Makes a number of changes to Iowa voting and elections laws, including clarifying which voters may vote on hotel/motel taxes. Only city residents will vote on these measures if the tax is imposed only in the city (and only county residents vote for taxes imposed only in the unincorporated areas). *Status: House State Government Committee/House Floor; Subcommittee/Floor Manager: Not yet assigned; Rep. Gaskill (Floor Manager)*

SF 2366 - RISE for Statewide Touring Events - This bill authorizes the use of funds from the revitalize Iowa's sound economy (RISE) fund for grants for repairs to secondary roads prior to a statewide touring event, which the bill defines to include a major group bicycle ride across Iowa, a group tractor ride, an antique car tour, or similar event that involves more than one area of the state, attracts wide participation, and is likely to contribute significantly to the economic well-being of the state or areas of the state. *Status: Senate Floor; Subcommittee/Floor Manager: Sen. Danielson (Floor Manager)*

SF 2371 - DED Programs for Sac & Fox - This bill relates to economic development assistance for the Sac and Fox tribe of the Mississippi in Iowa located in Tama. Currently, the tribe is not eligible for programs administered by the DED. The bill makes the tribe eligible to apply for assistance from the community attraction and tourism program and the vision Iowa program. *Status: Senate Appropriations Committee; Subcommittee/Floor Manager: Sen. Dvorsky (Chair) & Kettering*

SF 2380 - Low Head Dam Public Hazard Program - Establishes a water trails & low head dam public hazard program to develop a plan to compile a low head dam inventory, work with experts in a number of fields, develop recommendations for communities, recommend design templates for low head dams, and establishing priorities for water trails. Authorizes the department to contract with persons to assist in the development of the plan. *Status: House Natural Resources Committee; Subcommittee/Floor Manager: Rep. Reichert (Chair), Rasmussen & Whitead*

SF 2389 - TIME-21 Funding - Successor to [SSB 3267](#). This bill contains several provisions which would generate revenues that could be deposited into the TIME-21 Fund for infrastructure. Division I of the bill would increase registration fees on all 2010+ model year cars and trucks and make truck registration fees based on weight and value like other vehicles are currently calculated. Division II would increase all classes of drivers license fees. Division III would increase title fees and salvage title fees. Division IV would increase trailer registration fees. Division V would instruct the DOT to study the TIME-21 funding by FY 2011-2012 to determine whether a proper balance has been struck between Iowa drivers and out-of-state drivers. Division VI would replace the current use tax on vehicle purchases with a new registration fee which would be constitutionally protected from being diverted away from its intended purpose. This bill would generate an estimated \$192 million by 2018. *Status: Senate Ways & Means Committee; Subcommittee/Floor Manager: Sen. McCoy (Chair), Bolkcom & Putney*

SF 2394 & HSB 774 Transportation Budget - Maintains current spending on transportation programs in the Department of Transportation, adds \$10 million to last year's appropriation for highways, and allows the highway appropriation to be carried forward into the next fiscal year. *Status: House Appropriations Committee/House Appropriations Committee; Subcommittee/Floor Manager: Rep. Cohoon (Chair), Oldson & Huseman*

SF 2397 - Sales Tax Rebate - This bill creates a state sales tax rebate program in the department of economic development that authorizes select cities to receive a rebate of the state sales tax revenues collected from retail establishments located in the city. The program is limited to five cities that have a population of less than 40,000. The department of economic development makes the selection of cities from applications submitted to it. A select city must provide public or private match funds of \$1 for each \$2 of projected rebate moneys to be received. The rebate period is for three years. The rebate moneys are to be used by a select city for revitalization projects that involve the rehabilitation of and improvements to its mainstreet area. *Status: Senate Ways & Means Committee; Subcommittee/Floor Manager: Sen. Quirnbach (Chair), Bolkcom & Ziemann*

SF 2402 - Tax Code Clean-Up - Allows a privately owned library or art gallery being used for public purposes (and not for private profit) to receive a property tax exemption. Effective 7/1/2008. *Status: Senate Floor; Subcommittee/Floor Manager: Sen. McCoy (Floor Manager)*

SSB 3168 - Rail Right-Of-Way for Trails - This bill provides for a corporate tax credit for owners of railroad rights-of-way that grant easements to the department of transportation, a county, or a city for purposes of constructing and maintaining a recreational trail. The agreement must provide for the amount of tax credit which equals a percentage of the property taxes paid by the owner on the right-of-way. The agreement must also specify the number of years the owner is entitled to the tax credit. The tax credit is refundable. The bill applies retroactively to January 1, 2008, for tax years beginning on or after that date. *Status: Senate Ways & Means Committee; Subcommittee/Floor Manager: Sen. Dotzler (Chair), Seng & Putney*

SSB 3242 - Railroad Material Sales Tax Exemption - This bill exempts the sales price of specific railroad materials from the state sales and use tax. The materials are railroad rails, spikes, ballasts, and bridge components. The materials must be sold to a railway corporation that is based in Iowa for installation of a railroad exclusively in Iowa. *Status: Senate Ways & Means Committee; Subcommittee/Floor Manager: Sens. Dotzler (Chair), Seng & Putney*

SSB 3243 - Local Income Surcharge - This bill authorizes a city that is not part of a combined incorporated area to impose a local income surcharge after an election at which it is approved by a majority of those voting. A combined incorporated area is an area that includes all contiguous cities. The bill contains several provisions and stipulates that revenues would need to be deposited into a property tax relief fund for purposes of providing property tax credits, and the remaining revenues, if any, are to be deposited into the city general fund to be used for any lawful purposes of the city. *Status: Senate Ways & Means Committee; Subcommittee/Floor Manager: Sens. Quirnbach (Chair), McCoy & Angelo*

SSB 3273 - Public Safety Impact Fee - This bill authorizes a city or county to impose by ordinance or resolution a public safety impact fee on each night of lodging rental within the jurisdiction of the city or county. The bill provides that any fee imposed by a city or county may not exceed \$1.50 per night. All fees collected under the bill shall be deposited in the appropriate city or county general fund and used only for purposes related to local emergency management departments. *Status: Senate Ways & Means Committee; Subcommittee/Floor Manager: Sens. Hogg (Chair), Stewart & Noble*

2008 Top Tourism Priorities

- ★ Increase the Iowa Tourism Office's budget to the Midwest regional average of \$8.3 million.
- ★ Maintain a traditional school year calendar.
- ★ Support infrastructure funding (Time 21).

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