

1.1 moves to amend H.F. No. 1453 as follows:

1.2 Page 3, delete lines 3 to 10 and insert:

1.3 "(b) For the purposes of this section, "base year" means the year for which a section
1.4 referencing this section is effective.

1.5 (c) To determine the dollar amounts for taxable year 2020 and calendar year 2020, the
1.6 commissioner shall determine the percentage change in the index for the 12-month period
1.7 ending on August 31, 2019, and increase each of the unrounded dollar amounts in the
1.8 sections referencing this section by that percentage change. For each subsequent year, the
1.9 commissioner shall increase the dollar amounts by the percentage change in the index from
1.10 August 31 in the year preceding the base year to August 31 of the year preceding the taxable
1.11 or calendar year.

1.12 (d) To determine the dollar amounts for refunds under chapter 290A based on rent paid
1.13 in 2019 and property taxes payable in 2020, the commissioner shall determine the percentage
1.14 change in the index for the 12-month period ending on June 30, 2019, and increase each of
1.15 the unrounded dollar amounts in the sections referencing this section by that percentage
1.16 change. For each subsequent year, the commissioner shall increase the dollar amounts by
1.17 the percentage change in the index from June 30 in the year preceding the base year to June
1.18 30 of the year preceding the year in which refunds are payable."

1.19 Page 3, line 11, delete "(c)" and insert "(e)"

1.20 Page 3, line 21, after "2019" insert ", calendar years beginning after December 31, 2019,
1.21 and refunds based on rent paid in 2019 and property taxes payable in 2020"

1.22 Page 8, line 20, delete the new language

1.23 Page 8, delete lines 21 and 22

1.24 Page 16, delete lines 17 and 18

- 2.1 Page 16, line 19, delete everything before the period and insert "For sections indexed
- 2.2 under section 270C.22, the commissioner of revenue must promptly notify the revisor of
- 2.3 statutes in writing of the adjusted amounts for 2019 for each of the affected statutory sections"