

all individuals residing in the school district on the last day of the applicable tax year. As used in this section, "state individual income tax" means the tax computed under section 422.5, less the deductions allowed in section 422.12.

4. Sections 442.16, 442.17, 442.19, and 442.20 apply to the supplemental school income surtax established in this section. The director of revenue shall deposit all moneys received as supplemental school income surtax to the credit of each district from which the moneys are received, in a "supplemental school income surtax fund" which is established in the office of the treasurer of state.

5. This section takes effect retroactive to January 1, 1981.

Sec. 18. Notwithstanding section 24.14, and notwithstanding the March 15 certification date in section 1 of this Act, for the school year beginning July 1, 1981, the board of directors of a school district may direct the state comptroller not later than April 15, 1981 to provide for the tax levy for the cash reserve in section 1 of this Act.

Sec. 19. This Act, being deemed of immediate importance, takes effect from and after its publication in the Lenox Time-Table, a newspaper published in Lenox, Iowa, and in The Republic Appeal, a newspaper published in Albert City, Iowa.

Approved March 23, 1981

I hereby certify that the foregoing Act, House File 414 was published in the Lenox Time-Table, Lenox, Iowa on April 1, 1981 and in The Republic Appeal, Albert City, Iowa on April 2, 1981.

MARY JANE ODELL, *Secretary of State*

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## CHAPTER 95

### PUBLIC RECREATION AND PLAYGROUNDS TAX

H. F. 143

AN ACT relating to the authority of school districts to levy a tax for public educational and recreational purposes.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Chapter 300, Code 1981, is repealed and sections 2 through 5 of this Act are inserted in lieu thereof:

Sec. 2. NEW SECTION. PUBLIC RECREATION. Boards of directors of school districts may establish and maintain for children and adults public recreation places and playgrounds, and necessary accommodations for the recreation places and playgrounds, in the public school buildings and grounds of the district. The board may cooperate under chapter 28E with a public agency having the custody and management of public parks or public buildings and grounds, and with a private agency having custody and management of

buildings or grounds open to the public, located within the school district, and may provide for the supervision and instruction necessary to carry on public educational and recreational activities in the parks, buildings, and grounds located within the district.

Sec. 3. NEW SECTION. TAX LEVY. The board of directors of a school district may, and upon receipt of a petition signed by eligible electors equal in number to at least twenty-five percent of the number of voters at the last preceding school election, shall, direct the county commissioner of elections to submit to the qualified electors of the school district the question of whether to levy a tax of not to exceed thirteen and one-half cents per thousand dollars of assessed valuation for public educational and recreational activities authorized under sections 2 through 5 of this Act. If at the time of filing the petition, it is more than three months until the next regular school election, the board of directors shall submit the question at a special election within sixty days. Otherwise, the question shall be submitted at the next regular school election.

If a majority of the votes cast upon the proposition is in favor of the proposition, the board shall certify the amount required for a fiscal year to the county board of supervisors by March 15 of the preceding fiscal year. The board of supervisors shall levy the amount certified. The amount shall be placed in the schoolhouse fund of the district and shall be used only for the purposes specified in sections 2 through 5 of this Act.

Sec. 4. NEW SECTION. DISCONTINUANCE OF LEVY. Once approved at an election, the authority of the board to levy and collect the tax under section 3 of this Act shall continue until the board votes to rescind the levy and collection of the tax or the voters of the school district by majority vote order the discontinuance of the levy and collection of the tax. The tax shall be discontinued in the manner provided in this section or in the manner provided for imposition of the tax in section 3 of this Act.

Sec. 5. NEW SECTION. COMMUNITY EDUCATION. The tax levied under sections 3 and 4 of this Act may also be used for community education purposes under chapter 276.

Sec. 6. Tax levies approved by the voters under chapter 300 prior to the effective date of this Act may be used for the purposes provided in sections 1 through 5 of this Act and shall be continued until discontinued as provided in section 4 of this Act.

Approved May 5, 1981