

tax return checkoffs have been provided on the income tax return for three consecutive years, the checkoff for which the least amount has been contributed, in the aggregate for the first two tax years and through March 15 of the third tax year, shall be repealed. This section does not apply to the income tax return checkoff provided in section 56.18.

Sec. 5. **RETROACTIVE APPLICABILITY.** Section 3 of this Act, enacting section 422.12D, applies retroactively to January 1, 1993, for tax years beginning on or after that date.

Sec. 6. **CONTINGENT EFFECTIVENESS.** This Act is effective only if legislation providing an annual standing appropriation of \$15,000 or more to Iowa Special Olympics, Incorporated, for Special Olympic programs, is enacted by the Seventy-fifth General Assembly during the 1993 Regular Session.

Approved May 19, 1993

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## CHAPTER 145

### PROPERTY TAX LIMITATION

*H.F. 663*

**AN ACT** relating to an increase in property tax dollars certified for purposes of the property tax limitation for the fiscal year beginning July 1, 1994.

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

Section 1. Section 444.25, subsection 1, unnumbered paragraph 1, Code 1993, is amended to read as follows:

The maximum amount of property tax dollars which may be certified by a county for taxes payable in the fiscal year beginning July 1, 1993, shall not exceed the amount of property tax dollars certified by the county for taxes payable in the fiscal year beginning July 1, 1992, and, except as otherwise provided in section 444.28, the maximum amount of property tax dollars which may be certified by a county for taxes payable in the fiscal year beginning July 1, 1994, shall not exceed the amount of property tax dollars certified by the county for taxes payable in the fiscal year beginning July 1, 1993, for each of the levies for the following, except for the levies on the increase in taxable valuation due to new construction, additions or improvements to existing structures, remodeling of existing structures for which a building permit is required, annexation, and phasing out of tax exemptions, and on the increase in valuation of taxable property as a result of a comprehensive revaluation by a private appraiser under a contract entered into prior to January 1, 1992, or as a result of a comprehensive revaluation directed or authorized by the conference board prior to January 1, 1992, with documentation of the contract, authorization, or directive on the revaluation provided to the director of revenue and finance, if the levies are equal to or less than the levies for the previous year, levies on that portion of the taxable property located in an urban renewal project the tax revenues from which are no longer divided as provided in section 403.19, subsection 2, or as otherwise provided in this section:

Sec. 2. Section 444.25, subsection 2, unnumbered paragraph 1, Code 1993, is amended to read as follows:

The maximum amount in property tax dollars which may be certified by a city for taxes payable in the fiscal year beginning July 1, 1993, shall not exceed the amount in property tax dollars certified by the city for taxes payable in the fiscal year beginning July 1, 1992, and, except as otherwise provided in section 444.28, the maximum amount of property tax dollars which may be certified by a city for taxes payable in the fiscal year beginning July 1, 1994,

shall not exceed the amount of property tax dollars certified by the city for taxes payable in the fiscal year beginning July 1, 1993, for each of the levies for the following, except for the levies on the increase in taxable valuation due to new construction, additions or improvements to existing structures, remodeling of existing structures for which a building permit is required, annexation, and phasing out of tax exemptions, and on the increase in valuation of taxable property as a result of a comprehensive revaluation by a private appraiser under a contract entered into prior to January 1, 1992, or as a result of a comprehensive revaluation directed or authorized by the conference board prior to January 1, 1992, with documentation of the contract, authorization, or directive on the revaluation provided to the director of revenue and finance, if the levies are equal to or less than the levies for the previous year, levies on that portion of the taxable property located in an urban renewal project the tax revenues from which are no longer divided as provided in section 403.19, subsection 2, or as otherwise provided in this section:

Sec. 3. Section 444.25, subsection 3, paragraph d, unnumbered paragraph 1, Code 1993, is amended to read as follows:

Unusual need for additional moneys to finance existing programs which would provide substantial benefit to city or county residents or compelling need to finance new programs which would provide substantial benefit to city or county residents. The increase in taxes levied under this exception for the fiscal year beginning July 1, 1993, is limited to no more than the product of the total tax dollars levied in the fiscal year beginning July 1, 1992, and the percent change in the price index for government purchases by type for state and local governments computed for calendar year 1992.

PARAGRAPH DIVIDED. The increase in taxes levied under this exception for the fiscal year beginning July 1, 1994, is limited to no more than the sum of the following:

(1) The product of the total tax dollars levied in the fiscal year beginning July 1, 1993, and the seventeen-hundredths of one percent.

(2) The percent change in the price index for government purchases by type for state and local governments computed for calendar year 1993 times the sum of the total tax dollars levied in the fiscal year beginning July 1, 1993, plus the amount in subparagraph (1).

PARAGRAPH DIVIDED. The For purposes of this paragraph, the price index for government purchases by type for state and local governments is defined by the bureau of economic analysis of the United States department of commerce and published in table 7.11 of the national income and products accounts. For purposes of this paragraph, tax dollars levied in the fiscal years beginning July 1, 1992, and July 1, 1993, shall not include funds levied for paragraphs "a", "b", and "c" of this subsection.

Sec. 4. NEW SECTION. 444.28 PROPERTY TAX LIMITATION FOR 1995 FISCAL YEAR — EXCEPTION.

For those cities and counties which applied for an exception under section 444.25, subsection 3, paragraph "d", for the fiscal year beginning July 1, 1993, but did not apply for that exception for the fiscal year beginning July 1, 1994, the maximum amount of property tax dollars which may be certified by the city or county for taxes payable in the fiscal year beginning July 1, 1994, shall not exceed the sum of the following:

(1) The product of the amount of property tax dollars certified for taxes payable in the fiscal year beginning July 1, 1993, and seventeen-hundredths of one percent.

(2) The product of the amount of property tax dollars certified for taxes payable in the fiscal year beginning July 1, 1993, and seventeen-hundredths of one percent plus the amount of property tax dollars certified for taxes payable in the fiscal year beginning July 1, 1993.

Approved May 19, 1993