

FEB 16 2004
EDUCATION

HOUSE FILE 2266
BY TJEPKES

(COMPANION TO LSB 5751SS
BY BEALL)

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act authorizing the use of revenue derived from the physical
2 plant and equipment levy and the local option sales tax for
3 school infrastructure purposes for maintenance costs for
4 specified school buildings, and for maintenance and repair
5 costs for school district transportation equipment, and
6 providing an applicability provision.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

HF 2266

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1 Section 1. Section 298.3, subsection 6, Code Supplement
2 2003, is amended to read as follows:

3 6. Repairing, remodeling, reconstructing, improving,
4 maintaining, or expanding the schoolhouses or buildings and
5 additions to existing schoolhouses.

6 For the purpose of this subsection, "repairing" means
7 restoring an existing structure or thing to its original
8 condition, as near as may be, after decay, waste, injury, or
9 partial destruction, ~~but does not include maintenance~~; and
10 "reconstructing" means rebuilding or restoring as an entity a
11 thing which was lost or destroyed.

12 Sec. 2. Section 298.3, subsection 9, Code Supplement 2003,
13 is amended to read as follows:

14 9. Purchase, repair, or maintenance of transportation
15 equipment for transporting students.

16 Sec. 3. Section 422E.1, subsection 3, Code Supplement
17 2003, is amended to read as follows:

18 3. Local sales and services tax moneys received by a
19 county for school infrastructure purposes pursuant to this
20 chapter shall be utilized for school infrastructure needs or
21 property tax relief. For purposes of this chapter, "school
22 infrastructure" means those activities for which a school
23 district is authorized to contract indebtedness and issue
24 general obligation bonds under section 296.1, except those
25 activities related to a teacher's or superintendent's home or
26 homes. These activities include the construction,
27 reconstruction, repair, demolition work, purchasing, or
28 remodeling of schoolhouses, stadiums, gyms, fieldhouses, and
29 bus garages and the procurement of schoolhouse construction
30 sites and the making of site improvements and those activities
31 for which revenues under section 298.3 or 300.2 may be spent.
32 For purposes of this chapter, these activities shall also
33 include the maintenance of schoolhouses, stadiums, gyms,
34 fieldhouses, and bus garages, and the repairing or maintaining
35 of transportation equipment for transporting students.

1 Additionally, "school infrastructure" includes the payment or
2 retirement of outstanding bonds previously issued for school
3 infrastructure purposes as defined in this subsection, and the
4 payment or retirement of bonds issued under section 422E.4.

5 Sec. 4. APPLICABILITY. This Act is applicable for
6 physical plant and equipment levies imposed either through
7 board authorization or voter approval on or after the
8 effective date of this Act or local option sales taxes for
9 school infrastructure purposes imposed on or after the
10 effective date of this Act.

11 EXPLANATION

12 This bill provides for the expansion of authorized uses for
13 revenue derived from the physical plant and equipment levy
14 specified in Code section 298.3, and the local option sales
15 tax for school infrastructure purposes specified in Code
16 section 422E.1.

17 Currently, revenue derived from the physical plant and
18 equipment levy may be utilized, among other purposes, for
19 repairing, remodeling, reconstructing, improving, or expanding
20 schoolhouses or buildings and additions to existing
21 schoolhouses. The bill provides for the addition of
22 "maintaining" to this list, and deletes a provision which
23 excluded maintenance from what would be considered the
24 repairing of an existing structure. The bill also provides
25 that revenue derived from the physical plant and equipment
26 levy may be utilized for the repair or maintenance of
27 transportation equipment for transporting students.
28 Currently, only the purchase of such equipment is authorized
29 with physical plant and equipment levy revenue.

30 The bill additionally provides that revenue derived from
31 imposition of the local option sales tax for school
32 infrastructure may be utilized for the maintenance of
33 schoolhouses, stadiums, gyms, fieldhouses, and bus garages,
34 and the repairing or maintaining of transportation equipment
35 for transporting students. Currently, the authorized uses for

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1 such revenue do not include maintenance for the school
2 buildings and structures specified in Code section 422E.1, and
3 do not include repairing or maintaining transportation
4 equipment.

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