

February 8, 1955.
Passed on File.

S. J. R. 7
By COMMITTEE ON TAX REVISION.

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

SENATE JOINT RESOLUTION

Proposing to create a special committee to make a study of taxation embracing the adequacy and equity of the entire structure of state, county, municipal, and school methods of raising revenues, to make special inquiries into the present system of taxation, to make a study of the equalization of real and personal property assessments and exemptions throughout the state as between the various counties of the state and the various taxing districts of the state, to study the question of revision or improvement in the present laws relating to the public revenues of the state and its various political subdivisions and to make such recommendations to the governor and the next session of the legislature as may be decided upon by the committee.

Be It Resolved by the General Assembly of the State of Iowa:

- 1 Section 1. A special committee is hereby created to be
 - 2 known as the Iowa taxation study committee which shall be a
 - 3 bi-partisan committee of nine (9) members, three (3) of whom shall
 - 4 be members of the house appointed by the speaker of the house,
 - 5 three (3) of whom shall be members of the senate appointed by the
 - 6 president of the senate, and three (3) outside the legislature
 - 7 who shall be appointed by the governor of Iowa.
- 1 Sec. 2. The committee shall have full power and authority
 - 2 to investigate, inquire into and examine all matters relating

3 to the adequacy and equity of the provisions for revenue for
4 the state government and cities and towns, counties, and
5 school districts of Iowa, and shall make recommendations for
6 changes deemed advisable for the equalization of taxes for
7 the support of the state or other political subdivisions, and
8 in general to inquire into and examine every matter and thing
9 whatsoever affecting the providing of revenue for governmental
10 purposes in Iowa, and the administration of laws relating to
11 taxation.

12 Activities of the committee shall cover, among other things,
13 the following:

14 1. The present assessment system and methods of equalization
15 of individual assessments between the various taxing districts and
16 counties;

17 2. The entire present system of exemptions, credits, and
18 deductions with respect to all taxes;

19 3. The methods of raising revenues from all other possible
20 sources than the taxation of real and personal property, the effects
21 of such methods upon the sources themselves, and the stability of
22 such revenues in the future;

23 4. The entire system of state aids to local taxing bodies
24 and possible replacement of direct property levies as a source of
25 revenue for local purposes.

1 Sec. 3. Said committee shall choose a chairman from its
2 members, adopt rules for conduct of its proceedings, and is hereby
3 empowered to employ a secretary and such other employees as are

4 necessary for the proper conduct of the business of the committee.
5 It is hereby empowered also to employ such expert assistance as
6 may be deemed necessary for the studies and investigations herein
7 authorized, including the employment of recognized survey agencies
8 to assist the committee in arriving at its conclusions. The
9 committee may hold public hearings, may subpoena witnesses and
10 compel the production of books, documents or papers, pertaining to
11 its investigations. Witnesses shall be entitled to witness fees
12 and to actual traveling expenses while attending upon the committee,
13 such expenses to be audited and approved by the committee, but no
14 Iowa public employee shall be entitled to witness fees, but may be
15 allowed actual and necessary expenses. The committee shall have
16 access to all public records and shall be given the cooperation of
17 all public officials and shall generally have all the powers of a
18 joint legislative committee. The committee may at any time or from
19 time to time be divided into subcommittees of one or more members,
20 any of said subcommittees having the power to hold hearings and
21 conduct investigations in any part of the state. The committee
22 may also, if deemed necessary, cause studies to be made of taxation
23 systems and administration in other states, and may designate, if
24 necessary, subcommittees for the purpose of studying revenue
25 methods in other states than Iowa. The committee or any member
26 thereof, or the secretary of the committee, shall have the power
27 to administer oaths.

1 Sec. 4. The committee shall have the cooperation of the
2 state tax commission and its counsel in the performance of its

3 duties and shall be authorized to call upon any department of the
4 state government, including state educational institutions, for
5 assistance in the obtaining of information deemed useful to the
6 committee.

1 Sec. 5. Should any vacancy occur in the committee, the
2 governor is empowered to fill it by appointment, in case the
3 vacancy is that of a member appointed by him. In case of a
4 vacancy in the legislative membership, the vacancy shall be filled
5 by the appointment from the representative body to which such
6 member of the committee belonged, by the speaker of the house or
7 president of the senate, as the case may be. Members of the
8 committee shall be reimbursed for the actual and necessary expenses
9 incurred by them in the discharge of their duties. Members of the
10 committee appointed by the governor shall receive a compensation
11 of twenty dollars (\$20.00) per day for days actually engaged in
12 work of the committee. Legislative members of the committee shall
13 receive as compensation such amounts as the fifty-seventh general
14 assembly may allow. The committee shall have power to fix the
15 compensation of its secretary and other assistants and shall be
16 provided a suitable office for the conduct of its investigations
17 by the state executive council.

1 Sec. 6. The committee shall be appointed as promptly as
2 possible after the enactment of this measure and shall organize
3 as soon thereafter as possible. It shall make its final report,
4 including drafts of proposed bills, to the governor on or before
5 January 1, 1956; whereupon the governor is requested to call a

6 special session within sixty (60) days for consideration of the
 7 report of the special committee. Whereupon the governor shall
 8 cause to be printed the necessary number of copies of said report
 9 including drafts of proposed bills and cause copies of the same to
 10 be mailed to members of the general assembly as soon as such
 11 report has been completed, the expense thereof to be paid from
 12 funds herein appropriated. The committee shall be discharged from
 13 its duties when it has submitted its final report to the governor
 14 and the legislature.

1 Sec. 7. There is hereby appropriated from any funds of the
 2 state treasury not otherwise appropriated, the sum of thirty
 3 thousand dollars (\$30,000), or so much thereof as may be necessary,
 4 to carry out the proposals of this act and for compensation and
 5 expenses of such committee and its members as herein provided,
 6 to be paid out of the state treasury on vouchers to be approved
 7 by the chairman or secretary of the committee and audited according
 8 to law.

1 Sec. 8. This act being deemed of immediate importance shall
 2 be in full force and effect from and after its passage and
 3 publication in, a newspaper published at
 4, Iowa, and in, a newspaper
 5 published at

1 Amend Senate Joint Resolution 7 by striking all of section 8
 2 and inserting in lieu thereof the following:
 3 "Sec. 8. This act being deemed of immediate importance shall
 4 be in full force and effect from and after its passage and publi-
 5 cation in the Creston News Advertiser, a newspaper published at
 6 Creston, Iowa, and in the Leon Journal-Reporter, a newspaper
 7 published at Leon, Iowa."

Filed
 February 22, 1955.

By PRENTIS.



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SENATE JOINT RESOLUTION 7

- 1 Amend the Prentis, et al. amendment filed March 14,
- 2 line 5, by striking the word and numeral "four (4)" and inserting
- 3 in lieu thereof the word and numeral "five (5)".

Filed and adopted.

March 15, 1955.

By MCFARLANE.

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- 1 Amend the amendment by Prentis and Stuart of Lucas filed
 - 2 and adopted March 15, 1955 by striking from line five (5)
 - 3 the words "of the Legislature", and by striking from
 - 4 line seven the words "two from the House and two from the
 - 5 Senate,".

- 6 Further amend said amendment by adding the following
- 7 sentence after the word "House." in line ten (10):
- 8 "Appointments by the Governor from the legislature, if
- 9 any, shall be in equal numbers from each house."

Filed

March 17, 1955.

By OPPEDAHL.

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- 1 Amend the title to Senate Joint Resolution 7 by changing
 - 2 the period (.) to a comma (,) and adding the following: "and to
 - 3 make an appropriation therefor."

Offered and adopted

March 22, 1955.

GOODE of Davis.

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- 1 Amend Senate Joint Resolution 7, Section six (6) line
 - 2 nine (9) by striking therefrom the word "shall" and inserting
 - 3 in lieu thereof the word "should".

Offered and adopted

March 22, 1955.

GOODE of Davis.

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- 1 Amend the Oppedahl amendment, line four (4) by inserting after
 - 2 the word "committee" the following: ", comprised of persons of
 - 3 all segments of our economy,".

Offered and lost

March 22, 1955

FROMMELT of Dubuque.

1 Amend Senate Joint Resolution 7, Section 6, by striking
2 therefrom the following beginning with the word "on" in line 4
3 "on or before January 1, 1956; whereupon the governor is requested
4 to call a special session within sixty (60) days for consideration
5 of the report of the special committee." and inserting in lieu
6 thereof the following: "sixty (60) days prior to the convening
7 of the general assembly in 1957 or sixty (60) days prior to the
8 convening of the general assembly if sooner convened."

Filed
March 8, 1955.

By ELWOOD.

1 Amend Senate Joint Resolution 7 in section 1, line 3 by
2 striking all after the comma following the word "members" through
3 line 7 and inserting in lieu thereof the following:
4 "five (5) of whom shall be members of the House appointed by
5 the Speaker of the House, and four (4) of whom shall be members of
6 the Senate appointed by the President of the Senate."

Filed
March 14, 1955.

By PRENTIS, DEWEL, LYNES AND ELWOOD.

1 Amend Senate Joint Resolution 7 by striking Section 1
2 and inserting in lieu thereof the following:
3 "Section 1. A special committee is hereby created to be
4 known as the Iowa Taxation Study Committee which shall be a
5 bipartisan committee of twelve members of the Legislature
6 consisting of four members to be appointed by the Governor,
7 two from the House and two from the Senate, and four members
8 from the Senate to be appointed by the President of the Senate
9 and four members of the House to be appointed by the Speaker
10 of the House

Filed and adopted.
March 15, 1955.

By PRENTIS and STUART of Lucas.

1 Amend Senate Joint Resolution 7, Section 6, by striking
2 therefrom the following beginning with the word "on" in line 4
3 "on or before January 1, 1956; whereupon the governor is requested
4 to call a special session within sixty (60) days for consideration
5 of the report of the special committee" and inserting in lieu
6 thereof the following: "at least sixty (60) days prior to the
7 convening of the general assembly in 1957 and in event said
8 committee reports to the governor prior to the time above specified,
9 the governor may sooner convene said general assembly provided
10 that said general assembly shall not be convened until sixty (60)
11 days have elapsed from the time of the submitting of said report
12 to the governor."

Filed and adopted.
March 15, 1955.

By ELWOOD.

1 Amend the title to Senate Joint Resolution 7 by inserting in
2 line 12 after the word "session" the words "or special session".

Filed and adopted.
March 15, 1955.

By DEWEL.

1 Amend Senate Joint Resolution 7, section 5, lines 9,
2 10, 11 and 12 by striking the following: "Members of the
3 committee appointed by the governor shall receive a compensation
4 of twenty dollars (\$20.00) per day for days actually engaged in
5 work of the committee.

Filed and adopted.
March 15, 1955.

By PRENTIS

SENATE JOINT RESOLUTION 7

1 Amend Senate Joint Resolution 7 by striking all
2 of section one (1) and inserting in lieu thereof the
3 following:
4 "Section 1. A special committee is hereby
5 created to be known as the Iowa Taxation Study Committee
6 which shall be a bipartisan committee of twelve (12)
7 members consisting of four (4) members to be appointed
8 by the governor, and four (4) members from the Senate
9 to be appointed by the president of the Senate, and four
10 (4) members of the House to be appointed by the Speaker
11 of the House. Appointments by the Governor from the
12 legislature, if any, shall be in equal numbers from each
13 house."

Filed

March 18, 1955

OPPEDAHL of Humboldt.

1 Amend Senate Joint Resolution 7, Section seven (7) lines two (2)
2 and three (3) by striking therefrom the words and figures "thirty
3 thousand dollars (\$30,000)" and inserting in lieu thereof the words
4 and figures "twenty thousand dollars (\$20,000)".

Offered and lost

March 22, 1955.

PENDLERON of Buena Vista.

1 Amend the Patrick amendment to Senate Joint Resolution 7,
2 Section five (5) by inserting after the word "governor" the
3 following: ", other than members of the legislature,".

Offered and adopted

March 22, 1955.

GOODE of Davis.

1 Amend Senate Joint Resolution 7, Section six (6), line nine (9)
2 by striking therefrom the word and figures "sixty (60)" and
3 inserting
4 in lieu thereof the word and figures "thirty (30)"

Offered and adopted

March 22, 1955.

PATRICK of Sioux.

1 Amend Senate Joint Resolution 7, Section five (5) by inserting
2 after the word "duties" in line nine (9) the following: "Members
3 of the committee appointed by the Governor shall receive a compen-
4 sation of twenty dollars (\$20.00) per day for days actually engaged
5 in work of the committee."

Offered, amended and adopted

March 22, 1955.

PATRICK of Sioux.

1 Amend Senate Joint Resolution 7 by striking all of section one
2 (1) and inserting in lieu thereof the following:
3 "Section 1. A special committee is hereby created to be known
4 as the Iowa taxation study committee which shall be a bipartisan
5 committee of nine (9) members, three of whom shall be members of
6 the
7 House appointed by the Speaker of the House, three of whom shall be
8 members of the Senate appointed by the President of the Senate, and
9 three outside the legislature of whom shall be appointed by the
governor of Iowa."

Offered and lost

March 22, 1955.

PENDLETON of Buena Vista.