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Senate File 807

May 19, 1967
Passed on File
Appropriation committee 6/20

By COMMITTEE ON WAYS AND MEANS
(As Amended and Passed by the Senate)

Passed Senate, Date 6-19-67 Passed House, Date _____

Vote: Ayes 35 Nays 22 Vote: Ayes _____ Nays _____

Approved _____

motion to reconsider tabled 6-19

A BILL FOR

An Act relating to the taxation of personal property and to make an appropriation relating thereto.

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

1 Section 1. For the purpose of this Act, "personal proper-
2 ty" means all tangible property other than real property,
3 owned by a resident or nonresident of the state, which is
4 located in the state and assessed and taxed as personal pro-
5 perty in accordance with the laws of this state and rules and
6 regulations adopted thereunder, notwithstanding the provisions
7 of section four point one (4.1), subsection nine (9) of the
8 Code, but not to include the following:
9 1. Machinery and equipment as contemplated under section
10 four hundred twenty-eight point twenty-two (428.22) of the
11 Code.
12 2. Buildings as contemplated by section four hundred
13 twenty-eight point four (428.4) of the Code.
14 3. All centrally assessed property, by the state tax com-
15 mission or succeeding authority, under the provision of Chap-
16 ters four hundred twenty-eight (428), four hundred thirty-
17 three (433), four hundred thirty-four (434), four hundred
18 thirty-five (435), four hundred thirty-six (436), four hund-
19 red thirty-seven (437), and four hundred thirty-eight (438)
20 of the Code.
21 4. Property exempted by the provisions of Chapter four
22 hundred twenty-seven (427) of the Code.

1 Sec. 2. For each year, beginning with the property tax
2 collection year 1968, for personal property taxes levied in
3 1967, each person, as defined in subsection two (2) of section
4 four hundred twenty-two point four (422.4) of the Code, and
5 each corporation, as defined in subsection one (1) of section
6 four hundred twenty-two point thirty-two (422.32) of the Code,
7 shall be granted a credit, determined as hereinafter prescrib-
8 ed, for payment of personal property taxes paid during the
9 current collection year, if paid when regularly collectible,
10 limited to the personal property taxes so paid computed upon
11 assessed valuation as follows:
12 1. For the collection year 1968, the actual amount of
13 taxes so paid pursuant to the levy upon the first $2,500 of
14 assessed value, or portion thereof, for personal property not
15 otherwise exempt from taxation.
16 2. For the collection year 1969, the actual amount of
17 taxes so paid pursuant to the levy upon the first $5,000 of
18 assessed value, or portion thereof, of personal property not
19 otherwise exempt from taxation.
20 3. For the collection year 1970, the actual amount of taxes
21 so paid pursuant to the levy upon the first $7,500 of assessed
22 value, or portion thereof, of personal property not otherwise
23 exempt from taxation.
24 4. For the collection year 1971, and succeeding years,
25 the actual amount of taxes so paid pursuant to the levy upon
26 the first $10,000 of assessed value, or portion thereof, of
27 personal property not otherwise exempt from taxation.
1 Sec. 3. The aggregate assessed value of personal property
2 for each assessing district as established in the 1967 assess-
3 ment year, after adjustment for equalization, shall be the
4 basic taxable value upon which the credit granted herein shall
5 be determined, subject to the following annual adjustments:
6 1. Add: additional personal property brought into each
7 assessing district, but not replacement of personal property

8 with like personal property, assessed in accordance with sec-
9 tion four hundred forty-one point twenty-one (441.21) of the
10 Code.
11 2. Subtract: personal property removed from each district
12 by reason of transportation therefrom, personal property
13 destroyed, and personal property consumed or disposed of and
14 not replaced.
1 Sec. 4. For the purpose of ascertaining assessed value of
2 personal property added or subtracted from the aggregate
3 assessed value of personal property for each district as
4 established in the 1967 assessment year, assessors shall
5 utilize personal property listing forms prescribed and fur-
6 nished by the tax commission, or succeeding authority, and
7 shall distribute such forms in triplicate to persons possess-
8 ed of such property for assessment, first by regular mail,
9 and, where necessary, by personal service. Such assessed
10 value of such personal property shall be determined in
11 accordance with section four hundred forty-one point twenty-
12 one (441.21) of the Code.
1 Sec. 5. Section four hundred twenty-eight point four
2 (428.4), Code 1966, is hereby amended by striking from line
3 seventeen (17) thereof the words "real estate" and inserting
4 in lieu thereof the word "land".
1 Sec. 6. Section four hundred twenty-eight point four
2 (428.4), Code 1966, is hereby amended by striking from line
3 eighteen (18) thereof the expression "personal property, but"
4 and inserting in lieu thereof the expression "real property."
5 and by striking all of lines nineteen (19), twenty (20), and
6 twenty-one (21).
1 Sec. 7. Section four hundred twenty-two point sixteen
2 (422.16) of the Code is hereby amended by adding thereto the
3 following subsection:
4 "15. Amounts of personal property tax paid under
5 provisions of section two (2) of this Act shall be receipted

6 therefor on such forms as the tax commission, or succeeding
7 authority, may direct. Copies of such forms shall be trans-
8 mitted to the tax commission, or succeeding authority, accord-
9 ing to the context of section four hundred twenty-two point
10 fifteen (422.15) of the Code. The county treasurer shall
11 prepare such receipts as returns of information in such
12 manner, and at such time or times as the commission, or
13 suceeding authority, shall direct, together with such recapi-
14 tulation reports as may be prescribed. The county auditor
15 shall ascertain their accuracy, and transmit them as provided
16 herein.
17 "The appropriate amount of the personal property tax so
18 paid in accordance with section two (2) of this Act shall be
19 treated in the same manner as provided in this section for the
20 treatment of personal income tax paid at the source, but shall
21 in no way effect the provisions of subsections one (1) and
22 eleven (a) (11.a) hereof. Taxpayers claiming credit for pay-
23 ment of personal property tax subject to credit, as income
24 tax paid at the source, shall include with the return of
25 income a copy of the receipt therefor issued by the county
26 treasurer to whom such amount of personal property tax proper-
27 ly creditable hereunder was paid.
28 "Persons jointly owning personal property, where the payment
29 of the tax thereon entitles them, as husband and wife, to
30 claim a credit upon a return of income, may claim such credit
31 only on a joint return of income.
32 "Where partners pay personal property tax that would be
33 subject to the credit granted under this Act, the limits of
34 credit under this Act shall apply as though such tax were paid
35 by a single person and the credit be allocated to individual
36 partners in accordance with the share of each in the partner-
37 ship.
38 "Where personal property is owned by more than one person
39 in undivided interests, the credit shall be determined as

40 though owned by a single person, but may be divided in accor-
41 dance with the interests of each as shown on the records of
42 the county where the personal property is located."

1 Sec. 8. Section four hundred twenty-two point thirty-
2 nine (422.39), Code 1966, is hereby amended by adding thereto
3 the following:

4 "Subsection fifteen (15) of section four hundred twenty-two
5 point sixteen (422.16) of the Code shall apply to corporations
6 paying personal property tax as contemplated therein, and shall
7 be entitled to the credit granted persons thereunder, includ-
8 ing claiming of refunds, according to the context thereof."

1 Sec. 9. Persons entitled to exemption from personal pro-
2 perty tax under provisions of section four hundred twenty-
3 seven point three (427.3) of the Code, shall be granted such
4 exemption, in addition to the credits provided by this Act,
5 but may not claim such exemption and such credit for personal
6 property tax paid except to the extent that such persons have
7 actually paid such personal property tax.

1 Amend Senate File 807 by inserting as section one (1) the
2 following and renumbering the remaining sections:
3 Section 1. Section four hundred twenty-seven point one
4 (427.1), Code 1966, is amended by adding a new subsection as
5 follows:
6 "Personal property inventories. All inventories of personal
7 property intended for ultimate sale or resale, with or without
8 additional processing, manufacturing, fabricating, compounding
9 or servicing."
10 Also, by striking section nine (9).
11 Also, by striking section thirteen (13) and inserting in
12 lieu thereof the following:
13 "Sec. 13. There is hereby appropriated from the general
14 fund of the state, from any moneys not otherwise appropriated,
15 such amounts as are necessary to effectuate this Act."

Filed
May 22, 1967 By FLATT and RIGLER

1 Amend Senate File 807 by striking all after the enacting
2 clause and inserting in lieu thereof the contents of Senate
3 File 676.

Filed
May 22, 1967 By FLATT and KOSEK

1 Amend Senate File 807 as follows:
2 1. Amend the title by striking all after the word "Act"
3 in line one (1) and by inserting in lieu thereof the words
4 "relating to the abolition of the personal property tax."
5 2. Amend section four (4) by striking from line seven (7)
6 all after the word "Act" through line ten (10), inclusive,
7 and by inserting in lieu thereof a period (.).
8 3. Amend section seven (7) by striking all after the
9 period (.) in line eight (8) through the period (.) in line
10 thirteen (13), inclusive.
11 4. Amend section nine (9) by striking all of such section.

Filed
May 22, 1967 By REICHARDT

1 Amend Senate File 807 as follows:
2 1. By adding the following new section:
3 "After the effective date of this Act, no assessing district
4 shall increase the total of its personal property assessed
5 valuations above the value as shown on the assessment rolls
6 as of the year 1967."

Filed
May 22, 1967 By REICHARDT, KRUCK, RENO,
HAGEDORN, SHAFF, POTGETER,
and WALSH

55 1. Add; additional, but not replacement, property assessed
56 as contemplated under section four hundred forty-one point twenty-
57 one (441.21) of the Code.
58 2. Subtract; property removed from the assessing district, by
59 reason of transportation therefrom; property destroyed; and, pro-
60 perty consumed or disposed of without replacement (per 1 above).
61 "Sec. 4. For the purpose of ascertaining assessed value of
62 personal property added or subtracted under the provisions of this
63 Act, assessors shall utilize personal property listing forms pre-
64 scribed and furnished by the State Tax Commission and shall distri-
65 bute such forms, in triplicate, to persons possessed of such property
66 for assessment, first by regular mail, and, where necessary, by
67 personal service. Such assessed value of such personal property
68 shall be determined in accordance with section four hundred forty-
69 one point twenty-one (441.21) of the Code.
70 "Sec. 5. Section four hundred twenty-eight point four (428.4),
71 Code 1966, is hereby amended by striking from line seventeen (17)
72 thereof the words 'real estate' and inserting in lieu thereof the
73 word 'land'.
74 "Sec. 6. Section four hundred twenty-eight point four (428.4),
75 Code 1966, is hereby amended by striking from line eighteen (18)
76 thereof the expression 'personal property, but' and inserting in
77 lieu thereof the expression 'real property.' and by striking all
78 of lines nineteen (19), twenty (20), and twenty-one (21)."

Page 2

Filed
May 25, 1967 by WAYS AND MEANS COMMITTEE

1 Amend Senate File 807 as follows:
2 1. By striking lines six (6) and seven (7) of section
3 one (1) and inserting in lieu thereof "The fund provided shall
4 be at least equal to the amount needed to give full credit as set out
5 in section two (2) of this Act.
6 2. Strike all of section four (4) after the word "thereto" on
7 line seven (7) and add "." .
8 3 Strike all of section seven (7) after the word "auditors."
9 on line eight (8).
10 4 Strike the words "or the prorated percentage thereof" in
11 section eight (8) on line two (2).
12 5 Strike all of section nine (9)

Filed
May 23, 1967 By HEYING

1 Amend the Ways & Means committee amendment to Senate
2 File 807 as follows:
3 "1. In section two (2), subsection one (1), strike
4 the figures $2,500 and insert in lieu thereof the figures
5 $5,000."

Filed
May 25, 1967 By RIGLER

1 Amend Senate File 807 by striking all after the enacting clause
2 and inserting in lieu thereof the following:
3 "Section 1. For the purpose of this Act, 'personal property'
means all tangible property other than real property, owned by a
resident or nonresident of the state, which is located in the state
6 and assessed and taxed as personal property in accordance with the
7 laws of this state and rules and regulations adopted thereunder,
8 not withstanding the provisions of section four point one (4.1),
9 subsection nine (9), of the Code, but not to include the following:
10 1. Machinery and equipment as contemplated under section four
11 hundred twenty-eight point twenty-two (428.22) of the Code.
12 2. Buildings as contemplated by section four hundred twenty-
13 eight point four (428.4) of the Code.
14 3. All centrally assessed property, by the State Tax Commission,
15 under the provision of Chapters four hundred twenty-eight (428), four
16 hundred thirty-three (433), four hundred thirty-four (434), four
17 hundred thirty-five (435), four hundred thirty-six (436), four hund-
18 red thirty-seven (437), and four hundred thirty-eight (438) of the
19 Code.
20 4. Property exempted by the provisions of Chapter four hund-
21 red twenty-seven (427) of the Code.
22 "Sec. 2. Beginning with the property tax collection year 1969,
23 for taxes levied in 1968 (based on 1967 assessed values as adjusted
24 herein for 1968) each taxpayer possessed of property for assessment
25 shall be allowed an exemption in assessed value of personal property,
26 but taxpayers holding property under unitary control, as evidenced
27 by filing of consolidated returns of income or sales, shall be
28 entitled to only one such exemption, according to the following
29 schedule:
30 1. For the taxes payable in the year 1969, an exemption of
31 the first $2,500 of assessed value, or any part thereof, on all
32 personal property not otherwise exempt from taxation.
33 2. For the taxes payable in the year 1970, an exemption of
34 the first $5,000 of assessed value, or any part thereof, on all
35 personal property not otherwise exempt from taxation.
36 3. For the taxes payable in the year 1971, an exemption of
37 the first $7,500 of assessed value, or any part thereof, on all
38 personal property not otherwise exempt from taxation.
39 4. For the taxes payable in the year 1972, an exemption of
40 the first $10,000 of assessed value, or any part thereof, on all
41 personal property not otherwise exempt from taxation.
42 5. For the taxes payable in the year 1973, an exemption of
43 the first $20,000 of assessed value, or any part thereof, on all
44 personal property not otherwise exempt from taxation.
45 6. For the taxes payable in the year 1974, an exemption of
46 the first $40,000 of assessed value, or any part thereof, on all
47 personal property not otherwise exempt from taxation.
48 7. For the taxes payable in the year 1975, an exemption of
49 the full assessed value of all personal property not otherwise
50 exempt from taxation.
51 "Sec. 3. The aggregate assessed value for each assessing
52 district as established in the 1967 assessment year, as adjusted for
53 equalization, shall be the basic value upon which exemptions herein
54 established are determined; with the following annual adjustments:

1 Amend the Committee amendment to Senate File 807 as
2 follows:
3 Amend section 2 by striking sub-paragraphs two (2),
4 three (3), four (4), five (5), six (6), and seven (7).

Filed and lost motion to reconsider 5-26-67
May 25, 1967 By GLENN

1 Amend the Ways and Means committee amendment to Senate
2 File 807 by numbering properly and adding the following new
3 section thereto:
4 "All personal property owned by the state of Iowa, board
5 of regents, or any installation thereof, as of January 1, of
6 each year, used to operate a radio or television station and
7 transmitter, which transmits thereon commercial advertisement
8 for any consideration, shall be placed upon the tax rolls of
9 the taxing districts wherein such property is located. Such
10 personal property shall be given an assessed valuation and
11 taxed accordingly, subject to the provisions of this Act. Notice,
12 as provided by law, of the tax due shall be given the state comp-
13 troller who shall transmit such notice to the proper state board
14 or agency. The state of Iowa, board of regents, or any install-
15 ation thereof shall have the right to appeal such assessment
16 in the same manner as a private individual. The state board or
17 agency having control of such radio or television station and
18 transmitter shall pay such tax when due."

Filed
May 26, 1967 By GAUDINEER

1 Amend the amendment to Senate File 807 filed May 25, 1967, by the
2 Senate Ways and Means Committee by adding thereto the following
3 section:
4 "Sec. 7. Millage levy limits imposed on levying units of
5 government shall be adjusted for each year, as contemplated by
6 section two (2) of this Act, to reflect the amount of assessed
7 value of personal property retired from taxation. The Tax Com-
8 mission shall each year, compute by ratio method such adjusted
9 millage levy limits for the taxing districts of the state and
10 certify the same to the state comptroller on or before July 1
11 of each year. The state comptroller shall before August 1 of
12 each year transmit such information to the levying authorities
3 in each taxing district of the state."

iled
ay 26, 1967 By FROMMELT

1 Amend the ways and means committee amendment ot Senate File
2 807, filed May 25, 1967, as follows:
3 1. By striking in section one (1), line (4) the words,
4 "tangible property other than real property" and by inserting
5 in lieu thereof the words, "inventories held for sale to the
6 ultimate consumer and farm machinery, only".
7 2. Further amend section one (1), line nine (9) by strik-
8 ing the words, ", but not to include the following:" and all
9 of lines ten (10) through twenty-one (21), inclusive and by
10 inserting in lieu thereof a period (.).

Filed

1 Amend the Ways and Means committee amendment to Senate
2 File 807 by adding thereto a new section as follows:
3 "There is hereby appropriated annually from the general
4 fund of the state to the state tax commission to be credited
5 to the personal property tax replacement fund, which fund is
6 hereby created, an amount sufficient to carry out the provisions
7 of this Act. The personal property tax replacement fund shall
8 be distributed to school districts as general aid or according
9 to such other distribution formula for school aid as may
10 hereafter be enacted."

Filed
May 26, 1967 By SHAFF, DeKOSTER, and STEPHENS

1 Amend the ways and means committee amendment to Senate File
2 807 as follows:
3 1. By striking in section one (1), line four (4) the words,
4 "tangible property other than real property" and by inserting
5 in lieu thereof the words, "inventories held for sale or
6 ultimate resale and farm machinery, only".
7 2. Further amend section one (1), line nine (9) by strik-
8 ing the words, ", but not to include the following:" and all
9 of lines ten (10) through twenty-one (21), inclusive and by
10 inserting in lieu thereof a period (.).

Filed
May 26, 1967 By GAUDINEER

1 Amend the Ways and Means Committee amendment to
2 Senate File 807 by adding thereto a new section as follows:
3 "There is hereby appropriated annually from the general
4 fund of the state to the state tax commission to be credited
5 to the personal property tax replacement fund, which fund
6 is hereby created, an amount sufficient to carry out the
7 provisions of this Act. The personal property tax
8 replacement fund shall be distributed to the local taxing
9 districts in proportion to the personal property assessments
10 last made before the appropriation hereunder."

Filed
MAY 26, 1967 By DeKOSTER

1 Amend the ways and means committee amendment to Senate
2 File 807 filed June 1, 1967 as follows:
3 1. By striking in section one (1), line four (4) the words,
4 "tangible property other than real property" and by inserting
5 in lieu thereof the words, "inventories held for sale to the
6 ultimate consumer and farm machinery, only".
7 2. Further amend section one (1), line nine (9) by strik-
8 ing the words, ", but not to include the following:" and all
9 of lines ten (10) through twenty (20), inclusive and by insert-
10 ing in lieu thereof a period (.).

Filed - Withdrawn 6-14
June 2, 1967 By GAUDINEER

Amend the committee amendment to Senate File 807 as follows:

1. Strike all after the words "hereinafter Prescribed," in lines twenty-seven (27), twenty-eight (28), twenty-nine (29), thirty (30) of section two (2) and place in lieu thereof the following "for personal property taxes so computed upon assessed valuation as follows:"

2. Strike the words "paid persuant to levy" on lines two (2) of subsection one (1), two (2), three (3), four (4), five (5), six (6), seven (7), in section two (2) and place in lieu thereof the word "levied" in each of the subsections.

3. In section seven (7) strike all of subsection '15 and write a new subsection as follows

'15. Amounts of personal property taxes levied in each county under provisions of section two (2) of this Act shall be authenticated and forwarded to the tax commission, or succeeding authority, on such forms as the tax commission or succeeding authority may direct. The county treasurer shall furnish the state treasurer necessary information so that he may direct the comptroller to pay the county the amount lost in granting credits on personal property taxes assessed in each county in the assessment years as determined in section two (2) of this Act.

(Div. 2) 4. In section three (3) subsection one (1) line two (2) strike the words "or discovered to be within each assessing district,".

Div. 1

Div. 2

Filed
June 2, 1967 Div. 1 lost 6-13 Div. 2 adopted 6-14

By HEYING and BALLOUN

Amend the ways and means committee amendment to Senate File 807 filed June 1, 1967, by numbering properly and adding the following new section thereto:

"All personal property owned by the state of Iowa, board of regents, or any installation thereof, as of January 1, of each year, used to operate a radio or television station and transmitter, which transmits thereon commercial advertisement for any consideration and all inventory of text books, supplies, and any other items of personal property held for sale to students or anyother person shall be placed upon the tax rolls of the taxing districts wherein such property is located. Such personal property shall be given an assessed valuation and taxed accordingly, subject to the provisions of this Act. Notice, as provided by law, of the tax due shall be given to the state comptroller who shall transmit such notice to the proper state board or agency. The state of Iowa, board of regents, or any installation thereof shall have the right to appeal such assessment in the same manner as a private individual. The state board or agency having control of such personal property shall pay such tax when due."

Filed - Withdrawn 6-14
June 2, 1967

By GAUDINEER

Amend the Ways and Means Committee Amendment to Senate File 807 dated June 1 as follows:

By striking in line 32 after the word "first" the figure "$2,500." and inserting in lieu thereof the figure "five thousand dollars ($5,000.)".

Filed and Adopted - Reconsidered 6-19, Withdrawn 6-19

1 Amend the Ways and Means committee amendment to Senate
2 File 807 filed June 1, 1967 by numbering properly and adding
3 the following new section thereto:
4 "All inventories of liquor held by the Iowa Liquor Con-
5 trol Commisssion and all other personal property used by it in
6 the commission's local liquor stores as of January 1, of each
7 year shall be placed upon the tax rolls of the taxing districts
8 wherein such property is located. Such personal property shall
9 be given an assessed valuation and taxed accordingly, subject
10 to the provisions of this Act. Notice, as provided by law, of
11 the tax due shall be given to the Iowa Liquor Control Commiss-
12 ion. The commission shall have the right to appeal such assess-
13 ment in the same manner as a private individual. The commiss-
14 ion shall pay such tax when due."

Filed - Withdrawn 6-14
June 6, 1967 By GAUDINEER and REICHARDT

1 Amend the Committee Amendment of June 1 to Senate File 807 as
2 follows:
3 1. Amend Sec. 2 by striking sub paragraphs two (2),
4 three (3), four (4), five (5), six (6), and seven (7).

Filed - Adopted 6-14 - Motion to reconsider filed 6-14 - Lost 6-14
June 13, 1967 Reconsidered 6-19 - Lost 6-19 By GLENN, GAUDINEER,
O'MALLEY, and
KLEFSTAD

1 Amend the Ways and Means Committee amendment filed
2 June 1, 1967 to Senate File 807 as follows:
3 1. By inserting a period (.) after the word "hereof"
4 in line 108 and striking the word "taxpayers" and inserting
5 the word "Taxpayers".
6 2. By inserting in line 113 the words "was paid"
7 after the word "under".

Filed - Adopted 6-14
June 13, 1967 By FROMMELT

1 Amend the Ways and Means Committee amendment filed June 1,
2 1967 to Senate File 807 as follows:
3 1. Amend section two (2) as follows:
4 a. By striking from line thirty-two (32) the figure
5 "$2,500" and inserting in lieu thereof the figure "$3,500".
6 b. By striking subsections two (2) through seven (7).
7 2. By adding thereto the following new section:
8 "The provisions of this Act shall be effective until the
9 credit provided in section two (2) of this Act for the 1968
10 collection year is paid."

Filed Div 1 lost; Div 2 withdrawn - 6-14
June 13, 1967 By LISLE

1 Amend the Committee Amendment to Senate File 807, section 2, subsection 3,
2 line 39, by inserting after the comma (,) following
3 "1970" the words "and succeeding years,".
4 Further amend Senate File 807, section 2 by striking
5 all of subsection 4, 5, 6 and 7.

Filed and ruled out of order
June 19, 1967

By KIBBIE, BENDA, and DeKOSTER

1 Amend the Ways and Means Committee amendment
2 filed June 1, 1967 to Senate File 807, section 2,
3 subsection 4, line 43, by inserting after the comma
4 (,) following "1971" the words "and succeeding years,".
5 Further amend the Ways and Means Committee
6 amendment, section 2 by striking all of subsections
7 5, 6 and 7.

Filed and adopted
June 19, 1967

By HEYING and BUREN

1 Amend the Committee amendment to Senate File 807 by adding a section thereto as
2 follows:
3 "Notwithstanding the provisions of this act, no
4 personal property subject to taxation and not
5 otherwise exempt by law, shall be subject to a
6 levy of more than fifty (50) mills."

Filed and lost
June 19, 1967

By REICHARDT

1 Amend the Committee Amendment to Senate File 807,
2 section two (2), subsection two (2), line thirty-five
3 (35) by inserting after the comma following "1969" the
4 words "and succeeding years,".
5 Further amend Senate File 807, section two (2) by
6 striking all of subsections three (3), four (4), five (5),
7 six (6) and seven (7).

Filed and ruled out of order
June 19, 1967

By RIGLER

1 Amend the Ways and Means Committee Amendment to
2 Senate File 807 dated June 1 as follows:
3 By striking in line 32 after the word "first" the
4 figure "$2,500." and inserting in lieu thereof the
5 figure "four thousand dollars ($4,000.)".

Filed - Lost 6-14
June 13, 1967 By FLATT and RIGLER

1 Amend the Ways and Means Committee amendment
2 filed June 1, 1967 to Senate File 807 as follows:
3 "By adding after the word "commission" in Section
4 1, sub-section 3, line 14, the words "or succeeding
5 authority".

Filed and adopted
June 13, 1967 By FROMMELT

1 Amend the Ways and Means committee amendment filed
2 June 1, 1967 to Senate File 807 as follows:
3 Section 1. By striking Section 2 and everything there-
4 after and inserting in lieu thereof the following: "Not
5 withstanding any other provision in the Code 1966, as
6 amended, all personal property except as provided in
7 subsection 1, 2, and 3 of Section 1 of this act is here-
8 by exempted from all assessments and taxes.
9 Section 3. There is hereby imposed a service tax
10 at the same rate as the sales and use tax on all services
11 of every kind, nature, and description.
12 Section 4. Is hereby appropriated from the general
13 fund an amount equal to the personal property tax in the
14 various counties as determined as of January 1, 1967,
15 or for the calendar year 1966 otherwise payable in 1967
16 which shall be distributed by the comptroller to the
17 respective counties, to be redistributed by the treasurer
18 pursuant to the auditor's records to the respective taxing
19 districts within each respective county as provided by law.

Filed and ruled out of order
June 14, 1967 By HOUGEN

1 Amend the Ways and Means committee amendment to Senate
2 File 807 filed June 1, 1967 as follows:
3 1. By striking in section one (1), line four (4) the
4 words, "tangible property other than real property" and by
5 inserting in lieu thereof the words, "inventories held for
6 sale to the ultimate consumer and farm machinery, only".

Filed - Withdrawn 6-19
June 15, 1967 By GAUDINEER

1 Amend Senate File 807, section 2, subsection 4,
2 line 43, by inserting after the comma (,) following
3 "1971" the words "and succeeding years,".
4 Further amend Senate File 807, section 2 by
5 striking all of subsections 5, 6 and 7.

Filed - ~~Lost~~ adopted 6-19
June 16, 1967 By HEYING and BUREN

1 Amend the Ways and Means Committee amendment, filed June 1,
2 1967, to Senate File 807 as follows:
3 1. By striking from line 31 the figures "1968" and inserting
4 "1967".
5 2. Further amend by striking from line thirty-two (32) the
6 figures "2,500" and by inserting in lieu thereof the figures
7 "1,500".
8 3. By inserting after the word "taxation" in line thirty-four
9 (34) the following:
10 "2. For the collection year 1968, the actual amount of taxes
11 so paid pursuant to the levy upon the first $3,000 of assessed value,
12 or portion thereof, of personal property not otherwise exempt from
13 taxation.
14 "3. For the collection year 1969, and for each collection year
15 thereafter, the actual amount of taxes so paid pursuant to the levy
16 upon the first $6,000 of assessed value, or portion thereof, of person-
17 al property not otherwise exempt from taxation."

Filed and ruled out of order
June 19, 1967 By BENDA

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1 Amend the ways and means committee amendment, filed June
2 1, 1967, to Senate File 807 as follows:
3 1. By striking from line thirty-two (32) the figures
4 "2,500" and by inserting in lieu thereof the figures "1,500".
5 2. By inserting after the word "taxation" in line thirty-
6 four (34) the following:
7 "2. For the collection year 1969, the actual amount of
8 taxes so paid pursuant to the levy upon the first $4,000 of
9 assessed value, or portion thereof, of personal property not
10 otherwise exempt from taxation.
11 "3. For the collection year 1970, and for each collection
12 year thereafter, the actual amount of taxes so paid pursuant
13 to the levy upon the first $9,000 of assessed value, or por-
14 tion thereof, of personal property not otherwise exempt from
15 taxation."

Filed and ruled out of order
June 19, 1967 By BENDA

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1 Amend Senate File 807 as follows:
2 1. By striking from section 2, lines seven (7) through
3 nineteen (19).

Filed
May 22, 1967 By GLENN