

SENATE FILE 1089

FILED FEB 4 1974
Senate File 1089
Ways and Means—
Rodgers, Chairman
Griffin
Hill

By RAMSEY, WINKELMAN, TIEDEN,
TAYLOR, VAN GILST, MILLER
of Marshall, POTTER, RODGERS
and WILLITS
(Brunow)

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

A BILL FOR

1 An Act relating to the exemption from excise taxes for
2 gasoline used by school districts.

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

4 Section 1. Section three hundred twenty-four point three
5 (324.3), subsection four (4), Code 1973, is amended to read
6 as follows:

7 4. Motor fuel sold to the state of Iowa or any of its
8 agencies and public school districts, but this exemption
9 shall not apply to any other political subdivisions of this
10 state.

EXPLANATION

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12 This bill exempts public school districts from the payment
13 of the excise tax of seven cents a gallon on gasoline used
14 by public school districts.
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LSB 3498
zz/mg

SENATE FILE 1089
FISCAL NOTE

Date prepared February 6, 1974

Requested by Senator Ramsey.

Prepared in regard to Senate File 1089 - An Act relating to the exemption from excise taxes for gasoline used by school districts. Following is the fiscal effect in dollars of the legislative proposal as required by Senate Rule 31.

Senate File 1089 exempts public school districts from the payment of the seven cent a gallon tax on gasoline used by the public school district.

To exempt public schools from this tax would reduce revenue receipts by approximately \$1,000,000 annually.

Filed
February 6, 1974

GERRY D. RANKIN
Legislative Fiscal Director

S—2397

- 1 Amend Senate File 1089 as follows:
- 2 1. Page 1, line 8, by inserting after the word
- 3 "districts" the words "and cities and towns".
- 4 2. Page 1, line 2, after the word "districts"
- 5 insert the words "and cities and towns".

S—2397 Filed
March 11, 1974

By GLUBA