

FILED FEB 17 1976

SENATE FILE 1159

By MURRAY

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

A BILL FOR

1 An Act to exempt certain fraternities and sororities of
2 property taxes for school purposes.

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

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SENATE FILE 1159 FISCAL NOTE

Date prepared: March 11, 1976
Requested by: Senator Murray
Prepared in regard to Senate File 1159, An Act to exempt certain fraternities and sororities of property taxes for school purposes.

Following is the fiscal effect in dollars of the legislative proposal as required by Joint Rule 16.

It is not possible to complete an estimate of the effect of this proposal due to the absence of necessary information concerning the number of such properties and the valuation of property which would qualify under this exemption.

Also, as the bill is written, it is not clear whether the exemption would apply only to those fraternities and sororities located at four-year colleges.

Source: Dept. of Revenue

FILED, MARCH 11, 1976

BY GERRY D. RANKIN
LEGISLATIVE FISCAL DIRECTOR

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1 Section 1. Chapter two hundred ninety-eight (298), Code
2 1975, is amended by adding the following new section:

3 NEW SECTION. EXEMPTION FOR FRATERNITIES AND SORORITIES.

4 A property tax shall not be levied for school purposes against
5 fraternities or sororities in this state. For purposes of
6 this section a "fraternity" means the building and grounds
7 near an institution of higher learning where at least ten
8 male members of a student organization, formed primarily for
9 social purposes and having secret rites and a name consisting
10 of Greek letters, live. "Sorority" means the building and
11 grounds near an institution of higher learning where at least
12 ten female members of a student organization, formed primarily
13 for social purposes and having secret rites and a name
14 consisting of Greek letters, live. Upon request by the proper
15 officers of a fraternity or sorority, the institution of
16 higher learning shall verify and certify to the county or
17 city assessor, as the case may be, that the property is a
18 fraternity or sorority within the meaning of this section.

19 EXPLANATION

20 This bill defines "fraternity" and "sorority" and exempts
21 them from property taxes for school purposes upon verification
22 and certification by an institution of higher learning.

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S-5355

1 Amend Senate File 1159 as follows:
2 Page 1, by striking lines 6 through 14 and inserting
3 in lieu thereof the following: "this section a
4 "fraternity" or a "sorority" means the building and
5 grounds, owned by a non-profit corporation, near an
6 institution of higher learning where members of a
7 student organization live, so long as the student
8 organization was formed primarily for social and
9 educational purposes, is connected with and
10 recognized by the institution of higher learning,
11 and is not conducted for profit. Upon request by
12 the proper".

S-5355 FILED
MARCH 17, 1976

BY JOHN S. MURRAY