

Page 1 Measure 112

SENATE FILE 2048

Ways & Means
Carr. Chair
Small
Readings

FILED JAN 11 1984

SENATE FILE 2048

BY HORN

Passed Senate, Date _____ Passed House, Date _____

Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____

Approved _____

A BILL FOR

1 An Act to allow boards of directors of school districts to
2 levy the enrichment tax.

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

- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25

S. 2048

1 Section 1. Section 442.14, subsections 1 and 2, Code 1983,
2 are amended to read as follows:

3 1. For the budget year beginning July 1, ~~1980~~ 1985, and
4 each succeeding school year, if a school board wishes to spend
5 more than the amount permitted under sections 442.1 to 442.13,
6 ~~and the school board has not attempted by resolution~~ the board
7 may vote to raise an additional enrichment amount for that
8 budget year, ~~the school board may raise an additional~~
9 ~~enrichment amount~~ not to exceed ten percent of the state cost
10 per pupil multiplied by the budget enrollment in the district,
11 as provided in this section.

12 2. The board shall determine the additional enrichment
13 amount per pupil needed, within the limits of this section,
14 and shall ~~direct the county commissioner of elections to~~
15 ~~submit the question of whether to raise that amount under~~
16 ~~this section and section 442.15, to the qualified electors~~
17 ~~of the school district at a regular school election held~~
18 ~~during September of the base year or at a special election~~
19 ~~held not later than February 15 of the base year. Only one~~
20 ~~election on the question shall be held during a twelve-month~~
21 ~~period. If a majority of these voting favors raising the~~
22 ~~enrichment amount~~ set a date for a public hearing on the
23 issue. The date and location of the public hearing shall
24 be published in a newspaper in general circulation in the
25 district not less than fourteen days before the date set for
26 the hearing. Following the public hearing, the board may
27 include the approved amount in its certified budget.

28 Sec. 2. Section 442.15, unnumbered paragraph 1, Code 1983,
29 is amended to read as follow:

30 ~~if a majority of these voting in an election approves~~
31 ~~raising the additional enrichment amount under section 442.14~~
32 ~~and this section, the~~ The board shall certify to the state
33 comptroller that the required procedures have been carried
34 out, and the state comptroller shall establish the amount
35 of additional enrichment property tax to be levied and the

1 amount of school district income surtax to be imposed for
2 each school year for which the additional enrichment amount
3 is authorized. The state comptroller shall determine these
4 amounts based upon the most recent figures available for the
5 district's valuation of taxable property, individual state
6 income tax paid, and budget enrollment in the district, and
7 shall certify to the district's county auditor the amount
8 of enrichment property tax, and to the director of revenue
9 the amount of school district income surtax to be imposed.

10 Sec. 3. Section 422.15, unnumbered paragraph 3, Code 1983,
11 is amended to read as follows:

12 An additional enrichment amount ~~authorized~~ approved under
13 section 442.14 or a lesser amount than the amount so authorized
14 may be continued as provided in this section for a period
15 of five school years. If the amount authorized is less than
16 the maximum of ten percent of the state cost per pupil and
17 the board wishes to increase the amount, it shall re-establish
18 its authority to do so in the manner provided in section
19 442.14. If the board wishes to continue any additional
20 enrichment amount beyond the five-year period, it shall re-
21 establish its authority to do so in the manner provided in
22 section 442.14 within the twelve-month period prior to
23 termination of the five-year period.

24

EXPLANATION

25 This bill allows boards of school districts to levy the
26 enrichment tax without requiring approval of an election.
27 The board must hold a public hearing on the issue before
28 approving the enrichment tax. The bill takes effect July
29 1 following its enactment.

30

31

32

33

34

35