

SENATE FILE

533

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 351)

Passed Senate, Date 4/30/91 (p. 1564) Passed House, Date 5/10/91 (p. 3227)

Vote: Ayes 48 Nays 0 Vote: Ayes 89 Nays 0

Approved May 28, 1991

A BILL FOR

1 An Act relating to the rate of the Shelby Tennant community
2 school district income surtax and the refund of any excess
3 income surtax paid and providing effective and applicability
4 dates.

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

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SF 533

1 Section 1. Notwithstanding the income surtax rate
2 certified by the board of directors of the Shelby Tennant
3 community school district to the department of management, or
4 by the department of management to the department of revenue
5 and finance, or printed in the 1990 state individual income
6 tax booklet, the income surtax rate under the school
7 enrichment tax imposed pursuant to chapter 442 for the Shelby
8 Tennant community school district for the tax year beginning
9 in the 1990 calendar year is five and sixty-five hundredths
10 percent. Any individual subject to the five and sixty-five
11 hundredths percent Shelby Tennant community school district
12 income surtax who pays an amount of income surtax in excess of
13 what was due at the rate of five and sixty-five hundredths
14 percent is entitled to a refund of such excess. The
15 department of revenue and finance shall review all individual
16 income tax returns of those individuals who are subject to the
17 Shelby Tennant community school district income surtax and
18 shall refund any excess income surtax paid. An individual who
19 has paid such excessive income surtax is not required to file
20 a claim for refund. An individual subject to the income
21 surtax who did not pay the income surtax determined at the
22 rate printed in the 1990 state individual income tax booklet
23 shall not be assessed a penalty or interest unless the amount
24 of income surtax paid is less than the amount determined under
25 the five and sixty-five hundredths percent.

26 Sec. 2. This Act, being deemed of immediate importance,
27 takes effect upon enactment and is applicable retroactively to
28 January 1, 1990, for tax years beginning in the 1990 calendar
29 year.

30 EXPLANATION

31 The Shelby Tennant community school district residents
32 voted a school district enrichment individual income tax
33 surtax at the rate of 5.65 percent. However, the rate printed
34 in the 1990 state individual income tax booklet lists the rate
35 at 11.5 percent. The bill states that the rate is 5.65

1 percent and any amount of income surtax imposed in excess of
2 that rate is to be refunded to the individual taxpayers by the
3 department of revenue and finance without the need for a claim
4 for refund.

5 The bill is effective upon enactment and applies
6 retroactively for tax years beginning in the 1990 calendar
7 year.

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SSB 351

WAYS & MEANS

SENATE FILE 533

BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON DIELEMAN)

Passed Senate, Date _____ Passed House, Date _____

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

Approved _____

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8 Tennant community school district for the tax year beginning
9 in the 1990 calendar year is five and sixty-five hundredths
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17 Shelby Tennant community school district income surtax and
18 shall refund any excess income surtax paid. An individual who
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21 surtax who did not pay the income surtax determined at the
22 rate printed in the 1990 state individual income tax booklet
23 shall not be assessed a penalty or interest unless the amount
24 of income surtax paid is less than the amount determined under
25 the five and sixty-five hundredths percent.

26 Sec. 2. This Act, being deemed of immediate importance,
27 takes effect upon enactment and is applicable retroactively to
28 January 1, 1990, for tax years beginning in the 1990 calendar
29 year.

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EXPLANATION

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SENATE FILE 533

AN ACT

RELATING TO THE RATE OF THE SHELBY TENNANT COMMUNITY SCHOOL DISTRICT INCOME SURTAX AND THE REFUND OF ANY EXCESS INCOME SURTAX PAID AND PROVIDING EFFECTIVE AND APPLICABILITY DATES.

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

Section 1. Notwithstanding the income surtax rate certified by the board of directors of the Shelby Tennant community school district to the department of management, or by the department of management to the department of revenue and finance, or printed in the 1990 state individual income tax booklet, the income surtax rate under the school enrichment tax imposed pursuant to chapter 442 for the Shelby Tennant community school district for the tax year beginning in the 1990 calendar year is five and sixty-five hundredths percent. Any individual subject to the five and sixty-five hundredths percent Shelby Tennant community school district income surtax who pays an amount of income surtax in excess of what was due at the rate of five and sixty-five hundredths percent is entitled to a refund of such excess. The department of revenue and finance shall review all individual income tax returns of those individuals who are subject to the Shelby Tennant community school district income surtax and shall refund any excess income surtax paid. An individual who has paid such excessive income surtax is not required to file a claim for refund. An individual subject to the income surtax who did not pay the income surtax determined at the rate printed in the 1990 state individual income tax booklet shall not be assessed a penalty or interest unless the amount of income surtax paid is less than the amount determined under the five and sixty-five hundredths percent.

Sec. 2. This Act, being deemed of immediate importance, takes effect upon enactment and is applicable retroactively to January 1, 1990, for tax years beginning in the 1990 calendar year.

JOE J. WELSH
President of the Senate

ROBERT C. ARNOULD
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 533, Seventy-fourth General Assembly.

JOHN F. DWYER
Secretary of the Senate

Approved *May 28*, 1991

TERRY E. BRANSTAD
Governor

SF 533